

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29535 of 2016

Tvl.Sunbeam Generators Pvt. Limited,
Rep. By its AGM Finance and Authorised Signatory
Thiru V.Vivekanandan,
R.S.No.24/1 2, 5, 3A-3D, Canal Road,
Koodapakkam Villianur,
Puducherry - 605 502.

.... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. By its Secretary Government
Department of Commercial Taxes and Registration,
Fort St. George,
Chennai - 9.

2.The Commissioner of Commercial Taxes,
2nd floor, Elilagam, Chepauk,
Chennai - 600 005.

3.Commercial Tax Officer,
Roving Squad,
Villupuram.

.... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorarified mandamus to call for the records relating to the issue of the notice by the third respondent GDN No.1153/2016-2017, dated 16.08.2016 received by the petitioner on 16.08.2016 and quash the same and direct the third respondent to release the vehicle No.MH-12 FZ 3137 immediately.

For Petitioner : Mr.M.MD.Ibrahim Ali

For Respondents: Mr.S.Kanmani Annamalai, AGP (T)

ORDER

Heard Mr.M.MD.Ibrahim Ali, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (T), who accepts notice for the respondents, and I have also perused the original files produced by the learned Additional Government Pleader. With the consent of the counsel appearing on either side, the writ petition itself is taken up for disposal.

2. In this writ petition, the petitioner has challenged the goods detention notice issued by the third respondent dated 16.08.2016. The goods have been detained on the ground that the TIN numbers of the consignor and consignee have not been mentioned in the Form LL. The question would be as to whether the goods can be detained for such mistake. This issue was considered by this Court in several cases and after taking note of the circular issued by the Commissioner dated 16.06.2014, in Circular No.16/2014, the Court has held that if there is such mistake, a fine of Rs.2,000/- alone can be imposed and for such reason, the goods cannot be detained.

3. Thus, following the decision of this Court in the case of Naga Engineering Workds, Vellore, v. the State of Tamil Nadu and others (W.P.No.20634 of 2016, dated 23.06.2016), there will be a direction to the petitioner to remit a sum of Rs.2,000/- towards fine and on such remittance, the detained goods shall forthwith be released. With this direction, the writ petition is disposed of. No Costs. WMP.No.25554 of 2016 is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

सत्यमेव जयते

Sub Assistant Registrar

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To

1.The Secretary Government
Department of Commercial Taxes and Registration,
Fort St. George,
Chennai - 9.

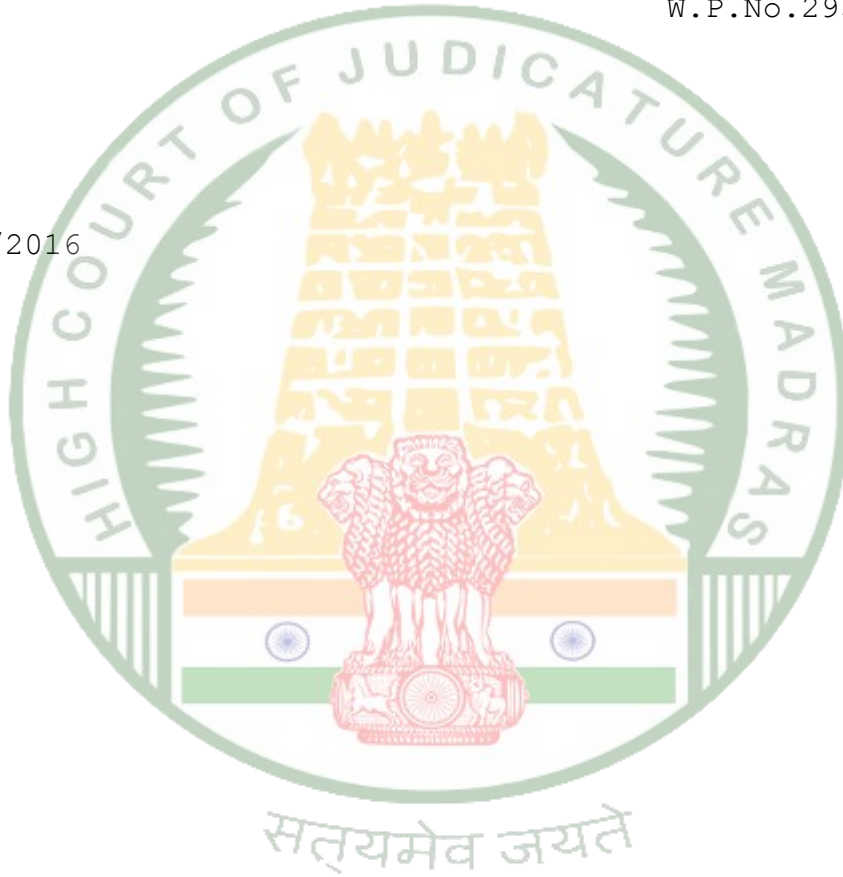
2.The Commissioner of Commercial Taxes,
2nd floor, Elilagam, Chepauk,
Chennai - 600 005.

3.Commercial Tax Officer,
Roving Squad,
Villupuram.

+1cc M/S.M.Md.Ibrahim Ali, Advocate sr.48416
+1cc to the Special Government pleader Sr.48489

W.P.No.29535 of 2016

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srg 26/08/2016



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