

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2016

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THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN

W.P.Nos.29538 and 29539 of 2016

M/s.Oscar Freight Private Limited
Represented by Yeswant Joy
Regional Manager – South ... Petitioner in both the W.Ps.

Vs.

The Deputy Commercial Tax Officer,
Ranipet (in) Checkpost at Serkadu,
Ranipet. ... Respondent in both the W.Ps.

Common Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari call for the records of the respondent in G.D.Nos.2046/2016-17 and 2047/2016-17 respectively, dated 17.08.2016 quash the same.

For Petitioner : Mr.R.Kumar
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Taxes)

COMMON ORDER

By consent, the writ petitions are taken up for final disposal.

2.The petitioner would state that they are one of the Customs

approved Bonded Trucking Operators and necessary approval has also been accorded by the concerned Authorities and as per the permission granted, the Superintendent of Customs, Air Cargo Complex, Bangalore entrusted imported goods for transshipment to Air Cargo Complex at Chennai vide reference C.No.VIII/39/03/2015 BACC (Transshipment) dated 11.08.2016 and it was properly sealed and was transported to the said complex and it was detained by the respondent by the impugned compounding notices dated 17.08.2016 and challenging the legality of the same, came forward to file these writ petitions.

3.The learned counsel appearing for the petitioner on instructions, would submit that the petitioner, without prejudice to its rights and contentions, is agreeing to pay the one time tax of Rs.3,46,435.00 and Rs.46,284.00 respectively, within a short time and on such payment, the goods detained may be released and with regard to the double the amount directed to be payable under Section 72(1)(a), the petitioner may be permitted to approach the concerned Authority in the form of Revision/ Appeal and prays for appropriate orders.

4.This Court also heard the submissions Mr.S.Kanmani

Annamalai, learned Additional Government Pleader (Taxes) who accepts notice on behalf of the respondent.

5. In the light of the submissions made by the learned counsel appearing for the petitioner, this Court directs that, without prejudice to their rights and contentions, the petitioner shall pay the one time tax of Rs.3,46,435/- and Rs.46,284/- respectively, on or before 29.08.2016 and on such payment, the goods detained shall be released forthwith and the petitioner is also at liberty to challenge the double the amount directed to be payable as specified under Section 72(1)(a), before the competent forum, in accordance with law.

6. These writ petitions are disposed of accordingly. No costs.

24.08.2016

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Index: Yes/ No

Internet: Yes/ No

Note: Issue order copy on 26.08.2016

To

The Deputy Commercial Tax Officer,
Ranipet (in) Checkpost at Serkadu,
Ranipet.

M.SATHYANARAYANAN,J.
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