

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2016

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THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN

W.P.No.29587 of 2016

And

W.M.P.No.25595 of 2016

M/s.Chartered Electro Trading
Rep. by Authorised Representative
Mr.Rajkumar

... Petitioner

Vs.

1 The Deputy Commissioner(CT),
Enforcement (North), Chennai-600 006.

2 The Commercial Tax Officer,
Roving Squad V Enforcement (North)
Chennai-600 006.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the orders in G.D.No.2057/2016-17 dated 17.08.2016 on the file of the first respondent (signed by the second respondent) quash the same and to direct the respondents herein to release the vehicle bearing No.TN 28 AM 3917 along with the detained goods.

For Petitioner : Mr.R.Selvakumar

For Respondents : Mr.S.Kanmani Annamalai

Additional Government Pleader (Taxes)

O R D E R

By consent, the writ petition is taken up for final disposal.

2.The petitioner claims to be the registered dealer under the provisions of Central Sales Tax Act, 1956 as well as Delhi Value Added Tax Act, 2003 having registration no.07126993007 and it is also having Export – Import Code No.0515920053. The petitioner imported the consignment of cotton through a container and it was transported through a Tractor bearing registration no.TN 28 AM 3917 on 12.08.2016 and it was detained and the petitioner was issued with the impugned notice alleging that the movement of the goods is taking place in the unregistered place of business in the State of Tamil Nadu and further stated that Form “KK” has not been generated in the new portal of the Department and challenging the legality of the same, came forward to file this writ petition.

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.3,05,146.00 and as regards the compounding fee of

Rs.6,10,292.00, the petitioner may be granted liberty to file a revision before the Revisional Authority 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 respondents.

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.3,05,146/-, 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 levy of compounding fee of Rs.6,10,292/- before the competent forum, in accordance with law.

6.The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is also closed.

24.08.2016

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Index: Yes/ No

Internet: Yes/ No

Note: Issue order copy on 26.08.2016

M.SATHYANARAYANAN,J.
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To

- 1 The Deputy Commissioner(CT),
Enforcement (North), Chennai-600 006.
- 2 The Commercial Tax Officer,
Roving Squad V Enforcement (North)
Chennai-600 006.

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