

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29589 of 2016

Sneh Communication,
Rep. By its Manager Jitendra Jain,
No.5/1, 2A/1, Ram Flats, Sir Madava Road,
Nungambakkam, Chennai - 34. ... Petitioner

Vs.

- 1.The Deputy Commercial Tax Officer,
Roving Squad - IV,
Chennai Enforcement (East)
at C.T. Buildings,
Greams Road, Chennai - 6.
- 2.The Deputy Commissioner (C.T.),
Chennai Enforcement (East)
at C.T. Buildings,
Greams Road, Chennai - 6. ... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorari to call for the records in GD.No.14026/2016-17, dated 16.08.2016 and the reassessment notice in GD.No.14026/2016-17, dated 18.08.2016 issued in pursuance of goods detention issued by the first respondent and quash the same as arbitrary and illegal.

For Petitioner : Mr.J.Joseph Prabakar

For Respondents: Ms.Vasudha Thiyagarajan, AGP

ORDER

Heard Mr.Joseph Prabakar, learned counsel for the petitioner and Ms.Vasudha Thiyagarajan, learned Additional Government Pleader, who accepts notice for the respondents, and with their consent, 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 respondent dated 16.08.2016 detaining the vehicle which was carrying mobile phones from Puzhal to Kodambakkam alleging that the same was not accompanied with the proper documents.

3. Learned counsel for the petitioner submitted that though he has got a good case on merits, considering the safety of the goods, the petitioner, without prejudice of the rights, are willing to pay one time tax. However, computation done by the respondent in its order dated 18.08.2016 is disputed by stating that it amounts to assessing the petitioner's transaction.

4. I have heard the learned Additional Government Pleader for the respondents on the above said submissions.

5. In the light of the fact that the petitioner is agreeable to pay one time tax, the following directions are issued:

(i) The respondent is directed to compute the tax at the rate of 5% on the total value of the goods, namely, Rs.50,14,305/- and such computation shall be done within 24 hours from the date of receipt of a copy of this order.

(ii) On such computation, the petitioner shall pay one time tax and goods shall forthwith be released.

(iii) The petitioner is at liberty to file a revision petition before the concerned Joint Commissioner and agitate all the points available to him.

6. With the above directions, the writ petition is disposed of. No Costs. WMP.No.25598 of 2016 is closed.
rkm

s/d-

Assistant Registrar (CS-VI)

True Copy

Sub-Assistant Registrar

To

1.The Deputy Commercial Tax Officer,
Roving Squad - IV,
Chennai Enforcement (East)
at C.T. Buildings, Greams Road, Chennai - 6.

2.The Deputy Commissioner (C.T.),
Chennai Enforcement (East)
at C.T. Buildings, Greams Road, Chennai - 6.

+ 1 cc to Mr. Joseph Prabakar, Advocate 48380
+ 1 cc to the Spl. Govt. Pleader (T) SR.No.48501
ala(co)
prk26/8

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