IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.29775 & 29776 of 2016
and
W.M.P.Nos.25762 & 25763 of 2016

W.P.No.29775/2016

Urbane Industries Limited
Represented by its Director
No.48, SIDCO Industrial Estate
Ambattur, Chennai - 600 098. .. Petitioner

..Vs..

The Deputy Commercial Tax Officer
(Check Post Officer)
Puzhal Checkpost (Out)
Chennai - 600 066. .. Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in G.D.No.4156/2016-2017 dated 09.08.2016 and quash this detention notice as illegal and contrary to the provision of the TNVAT Act and direct the respondent to release the goods without demanding one-time tax and two-time compounding fee.

W.P.No.29776/2016

Urbane Industries Limited
Represented by its Director
No.48, SIDCO Industrial Estate
Ambattur, Chennai - 600 098. .. Petitioner

..Vs..

The Deputy Commercial Tax Officer
(Check Post Officer)
Puzhal Checkpost (Out)
Chennai - 600 066. .. Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in G.D.No.4162/2016-2017 dated 14.08.2016 and quash this detention notice as illegal and contrary to the provision of the TNVAT Act and direct the respondent to release the goods without demanding one-time tax and two-time compounding fee.

For Petitioner in both the petitions	:	Mr.R.Ganesh Kanna
For Respondent in both the petitions	:	Mr.S.Kanmani Annamalai, A.G.P.,

COMMON ORDER

Heard Mr.R.Ganesh Kanna, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent and with the consent of either side, these writ petitions are taken up for final disposal.

2.The petitioner in these writ petitions challenges the goods detention notice and compounding notice issued by the respondent. It is submitted by the learned counsel appearing for the petitioner that the petitioner is ready and willing to pay the one time tax to enable the vehicle to be released.

3.The learned Additional Government Pleader appearing for the respondent would submit that the petitioner may be directed to pay the one time tax and also file a revision before the Joint Commissioner and subject to such condition, the goods may be released.

4.In the light of the above, the petitioner is directed to pay the one time tax as quantified by the respondent in the impugned proceedings dated 12.08.2016 and 14.08.2016 and on remittance of the same, the goods shall be released forthwith. Further, the petitioner is directed to file a revision before the concerned Joint Commissioner within a period of two weeks thereafter.

5.The writ petitions are disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer
(Check Post Officer)
Puzhal Checkpost (Out)
Chennai - 600 066.

+1 cc to Mr.A.Ravichandran Advocate sr 48301
+1 cc to Special Government Pleader taxes sr 48990

W.P.Nos.29775 & 29776 of 2016
and
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