

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.29841 of 2016 &
W.M.P.Nos.25834 & 25835 of 2016

R.D.Mehra Traders
rep. by its Partner Deepak Mehra .. Petitioner

..Vs..

1.The Assistant Commissioner (CT)
Moore Market (North) Assessment Circle
Chennai 600 001.

2.The Commercial Tax Officer (Enf.)
Roving Squad, Hosur
Krishnagiri District. .. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records on the file of the 2nd respondent in his impugned proceedings in G.D.R.No.4149/2016 dated 18.08.2016, quash the same as illegal and against the provisions of the Act.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Ms.Vasudha Thiagarajan
Addl.Govt.Pleader

ORDER

Heard Mrs.R.Hemalatha, learned counsel for the petitioner and Ms.Vasudha Thiagarajan, learned Additional Government Pleader accepting notice on behalf of the respondents. By consent, the writ petition itself is taken up for final disposal.

2.The petitioner has come forward with this Writ Petition, challenging the Goods Detention Notice issued by the second respondent and during the course of arguments, the learned counsel for the petitioner on instructions submitted that the petitioner is ready and willing to pay the 'one time tax' and prays that the goods may directed to be released.

3.The learned Additional Government Pleader appearing for the respondents submits that the petitioner may be directed to pay the 'one time tax' and thereafter invoke the remedies available under the Act.

4.In the light of the above, there will be a direction to the petitioner to pay the 'one time tax' as quantified in the impugned notice and on such payment, the goods shall forthwith be released. It is open to the petitioner to work out their other grievances by invoking the remedies available under the provisions of the Tamil

Nadu Value Added Tax, 2006.

The Writ Petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

29.08.2016

rpa

**Note: Issue order copy today
(29.08.2016)**

To

1. The Assistant Commissioner (CT)
Moore Market (North) Assessment Circle
Chennai 600 001.
2. The Commercial Tax Officer (Enf.)
Roving Squad, Hosur
Krishnagiri District.

T.S.SIVAGNANAM, J

rpa

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