

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2016

CORAM:

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.No.3023 OF 2016
and WMP No.2489 of 2016

M/s.S.R.Cargo
represented by its Proprietor
M.Dakshinamurthi
No.12, 7th Cross Street,
H.Siddaiah Road,
Bangalore - 560 027. ... Petitioner

vs.

The Commercial Tax Officer,
Roving Squad - II,
Enforcement (North),
Greams Road,
Chennai. ... Respondent

* * *

PRAYER : Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorari to call for the records of the respondents in Goods Detention Notice No.7088/2015-16, dated 21.01.2016 and quash the same.

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For Petitioner : Mr.R.Thirumavalavan

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

The petitioner is running Cargo services and transporting goods throughout India. The petitioner is having a godown at Chennai to cater the needs of the customers.

2. The petitioner has kept goods of the customers to be transported to Delhi in their godown at Chennai. The respondent passed impugned detention order dated 21.01.2016 on the ground that no valid documents, namely, Invoices and Form JJ are available.

3. The learned counsel for the petitioner submitted that the petitioner is in possession of all valid documents for transporting the goods, but the respondent passed the impugned order without verifying the invoices as well as other documentary evidence. The learned counsel submitted that in order to get the goods released forthwith, the petitioner is willing to pay the taxes.

4. The learned Additional Government Pleader submitted that since no valid documents are available with the petitioner, the impugned detention order came to be passed. It is also submitted that the value of the goods have not been quantified till date.

5. In the interest of justice, the respondent is directed to quantify the value of the goods and the taxes, to be levied, in consultation with the territorial Assistant Commissioner, within a period of two days from the date of receipt of a copy of this order and intimate the same to the petitioner thereafter. On receipt of the intimation about the quantification, the petitioner is directed to pay the taxes within a period of two weeks thereafter. On such payment, the respondent is directed to release the goods forthwith. It is made clear that the other proceedings in respect of composition of offences shall be dealt with in accordance with law.

6. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

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To
The Commercial Tax Officer,
Roving Squad - II,
Enforcement (North),
Greens Road, Chennai.

+1 cc to Mr.R.Thirumaralavan,Advocate, sr.4719
+1 cc to Special Government Pleader, sr.4950

W.P.No.3023 of 2016

svi co
kra 28.01.2016