

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.31203 of 2016

&

connected M.Ps.

Tvl.P&G Enterprise Pvt. Ltd.,
rep. by Ashfaq Ahmed
Authorised representative
New Delhi .

... Petitioner

..Vs..

The Commercial Tax Officer
Roving squad III
Enforcement (North)
Grems, Chennai 600 006.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent and quash the detention notice and release the vehicle along with the detained goods in Detention Notice No.1080 of 29.08.2016, and the consequential Compounding Notice No.1080/RS-II/(N)/2016-17 dated 02.09.2016.

For Petitioner : Mrs.P.M.Anuradha

For Respondent : Mr.K.Venkatesh
Government Advocate

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O R D E R

Heard Mrs.P.M.Anuradha, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondent. By consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner has come forward with this Writ Petition for quashing the detention notice and release the vehicle along

with the detained goods in Detention Notice No.1080 of 29.08.2016, and the consequential Compounding Notice No.1080/RS-II/(N)/2016-17 dated 02.09.2016.

3.The learned counsel for the petitioner submitted that the petitioner is ready and willing to pay the 'one time tax', without prejudice to their rights and the goods may be released, as the petitioner has to urgently deliver the goods, and thereafter, the petitioner would file a Revision before the concerned Joint Commissioner.

4.Heard the learned Government Advocate on the above submissions.

5.In the light of the above, petitioner is directed to pay the 'one time tax' as quantified by the respondent and on such remittance, the goods shall be released forthwith. Thereafter, it is open to the petitioner to work out their remedies, under the provisions of the Act.

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

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

rpa

To

The Commercial Tax Officer
Roving squad III
Enforcement (North)
Greens, Chennai 600 006.

+1cc to Mr.Mohammed Shaffiq, Advocate, S.R.No.50672
+1cc to the Special Government Pleader(T), S.R.No.50841

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SCD(CO)
CA(07/09/2016)