IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.3135 & 3136 of 2016 and
W.M.P.Nos.2570 & 2571 of 2016

Aarti Steels Limited
represented by its Director Mahesh Mittal
G.T.Road, Millerganj,
Ludhiana, Punjab - 140 010. ... Petitioner in both W.Ps

Vs.

Deputy Commercial Tax Officer,
Kandamangalam Check Post,
Lingareddipalayam,
Villupuram District. ... Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent passed in Goods Detention Notice Nos.3630 & 3631 dated 10.01.2016 and 12.01.2016, consequent Notice dated 12.01.2016 and 14.01.2016 and quash the same and further direct the respondent to release the consignment at once.

For Petitioner : Mr.I.Joseph
(in both W.Ps)

For Respondent : Mr.Manoharan Sundaram,
(in both W.Ps) Additional Government Pleader (T)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writ of certiorarified mandamus to call for the impugned proceedings of the respondent passed in Goods Detention Notice Nos.3630 & 3631 dated 10.01.2016 and 12.01.2016, consequent Notice dated 12.01.2016 and 14.01.2016 respectively and to quash the same and further direct the respondent to release the consignment at once.

2.According to the petitioner, it a Private Limited Company incorporated under the provisions of Companies Act and having their Registered Office at Ludhiana. The petitioner is a registered Dealer under the Punjab Value Added Tax Act, 2005. The consignments were detained by the respondent in G.D.Nos.3630 & 3631 dated 10.01.2016 and 12.01.2016. The reason for the detention by the respondent is that the goods transported are falling under the VI Schedule to the TNVAT Act 2006 and therefore, the same have to be accompanied by a E-Transit Pass. Further, the petitioner has stated that Iron and Steel fall under the VI Schedule under the TNVAT Act 2006 requiring E-Transit Pass. The petitioner has stated that they were not aware of the procedure to generate the E-Transit Pass. The petitioner came to know that the transporter staff did not carry the Transit Pass with them even though the same was handed over to them. In the affidavit, the petitioner has stated that the respondent orally directed the petitioner to pay one time tax of Rs.54,800/- and Rs.54,873/- and also three time of the compounding fees of Rs.1,64,400/- and Rs.1,64,620/- respectively. Further, the petitioner submitted that they are willing to pay the one time tax of Rs.54,800/- and Rs.54,873/-, which were arrived at by the Detention Authority.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the petitioner may be directed to pay the one time tax amount and get the goods released without prejudice to their contention in the revision to be filed before the appropriate authority.

4.Having regard to the submissions made by the learned counsel on either side, I am of the view that the petitioner should pay the one time tax claimed by the respondent and get the goods released without prejudice to their contention in the revision to be filed by them before the appropriate authority. Accordingly, I direct the petitioner to pay the one time tax amount of Rs.54,800/- and Rs.54,873/- respectively to the respondent. On payment of the one time tax, the respondent is directed to release the goods. It is made clear that the payment made by the petitioner are without prejudice to their contention in the revision to be filed by them before the appropriate authority.

5.With this observation, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer,
Kandamangalam Check Post,
Lingareddipalayam,
Villupuram District.

+1 cc to I.Joseph Advocate sr.6777
+1 cc to Government Pleader sr.6700

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