

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.09.2016

Coram

The Hon'ble Mr. Justice T.S. Sivagnanam

Writ Petition No.31531 of 2016

and

W.M.P.No.27369 of 2016

M/s. Mangaly Industries Pvt. Ltd.,
rep. by its Manager Mr. Friends Paul. ...Petitioner

Vs.

1. The Joint Commissioner (CT)
Enforcement, Office of the Commercial Taxes,
Coimbatore Central, Coimbatore - 641 018.
2. The Deputy Commercial Tax Officer/
Check Post Officer, Meenakshipuram C.T.
Check Post, Velanthayamaram. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of the second respondent in his proceedings in G.D.R.No.379/16-17, dated 01.09.2016, and to quash the same, and consequently, to direct the second respondent to forthwith release the lorry, bearing Registration No.TN 76 H 5559, along with the goods.

For Petitioner : Mr.K.R.Krishnan
For Respondents : Mr.K.Venkatesh
Government Advocate

ORDER

Heard Mr.K.R.Krishnan, learned counsel appearing for the petitioner, and Mr.K.Venkatesh, learned Government Advocate for respondents.

2. The petitioner has challenged the goods detention notice, issued by the second respondent. In the said notice, two reasons have been assigned for detaining the goods. The first reason is that, the imported timber moved from Tuticorin to Palakkad, and the C & F Agent issued manual KK Form, and has not produced electronically generated KK Form. The second reason is that, C & F Agent states that timber should be delivered to Sri Ambika Saw Mill, Sengotai, for the purpose of sawing and converted to size on 20.05.2016, and the said TVL.

Sri Ambika Saw Mill has not issued any other valid documents, and the same goods moved on 01.09.2016.

3. The petitioner, on receipt of the detention notice, has given a representation to the second respondent and also to the first respondent, viz. the Joint Commissioner (CT) Enforcement. From the copy of the representation, it is seen that along with the representation, there were other annexures, which have been now submitted to the first respondent.

4. In the counter affidavit of the second respondent, apart from the reasons given in the detention notice, three more reasons have been given, in page No.2.

5. From the perusal of the representation given before the first respondent, dated 03.09.2016, it is evident that, the petitioner has produced all those documents before the first respondent/Joint Commissioner (CT) Enforcement. Therefore, the first respondent shall peruse the documents produced, and issue appropriate orders within a period of three days to the second respondent for release of the consignments forthwith.

6. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

sd
To

1. The Joint Commissioner (CT)
Enforcement, Office of the Commercial Taxes,
Coimbatore Central, Coimbatore - 641 018.

2. The Deputy Commercial Tax Officer/
Check Post Officer, Meenakshipuram C.T.
Check Post, Velanthayamaram.

+1 CC to Mr. K.R. Krishnan, Advocate Sr.No.53028
+1 CC to the Spl. Govt., Pleader (Taxes) Sr.No.53068

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GJ II(CO)
MD : 20/09/2016