IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2016

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.318 of 2016

Lakshmi Rolling & Strips Pvt. Ltd.
Represented by its Manager ... Petitioner

Vs

Check Post Officer,
Deputy Commercial Tax Officer,
Hosur (Outward). ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in Goods Detention Notice No.6516/ 15-16 dated 02.01.2016 and quash the same and direct the respondent to release the goods.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.S.Manoharan Sundaram, AGP

O R D E R

By consent, the writ petition is taken up for final disposal.

2.The petitioner has filed this writ petition challenging the goods detention notice dated 02.01.2016 issued by the respondent and consequently seeking a direction to the respondent to release the detained goods.

3.According to the petitioner, the petitioner is registered under the Tamil Nadu Value Added Tax Act and Central Sales Tax Act and is a manufacturer of steel bars and trips. During the course of such business, they transported 16.145 MT of TMT bars to their godown at Bangalore on 02.01.2016 in a vehicle bearing Regn.No.KA51C 0634, which was intercepted and the loaded goods were detained by the respondent on the basis that the vehicle did not pass through the route in which the check post was established. Subsequently, a Goods Detention Notice dated 02.01.2016 came to be issued to the petitioner. Aggrieved against the same, the petitioner is before this court.

4.Learned counsel for the petitioner submitted that the petitioner is a registered dealer and the goods in question were transported with valid documents, such as, Form JJ (delivery note), E-transit pass etc., which would disclose that the goods were transported for delivery at Bangalore. Further, learned counsel for the petitioner submitted that the driver of the vehicle took a different route inadvertently so as to reach Bangalore shortly. However, without properly verifying the documents, the goods were detained and the impugned Goods Detention Notice was issued by the respondent. Hence, he seeks for setting aside the impugned notice and early release of the detained goods.

5.On the other hand, Mr.S.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondent submitted that the petitioner transported the goods in question without valid documents and in order to avoid tax liability, the vehicle did not pass through the route, in which the check post was established, as such, the goods in question were detained and the impugned notice was issued to the petitioner in accordance with law.

6.Heard both sides and perused the materials placed before this court.

7.Considering the facts and circumstances of the case, this Court is inclined to order release of the detained goods in question on payment of tax to the tune of Rs.25,000/- by the petitioner.

8.Accordingly, the writ petition is disposed of, by directing the petitioner to pay a sum of Rs.25,000/- towards tax to the respondent. On payment of the same by the petitioner, the goods in question shall be released forthwith. With regard to compounding fee, it is always open to the petitioner to challenge the same before the competent authority in the manner known to law. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

rk

To

Checkpost Officer,
Deputy Commercial Tax Officer,
Hosur (Outward).

+ 1 cc to M/s. Adithya Reddy, Advocate SR.532
+1cc to the Government Pleader Sr.1237 [27/05/2016]

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