

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.32418 of 2016

M/s.Nagu Apparels
No.4/6, Ramaiah Colony, 1st Street
Tirupur 641602, rep.by its
Proprietor Rahul

... Petitioner

..Vs..

The Commercial Tax Officer
[ENF], Kinathukkadavu Roving Squad
Coimbatore 641018.

.... Respondent

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 in his proceedings in GDR No.38171 dated 04.09.2016 on the file of the Commercial Tax Officer [ENF], Kinathukkadavu Roving Squad, Coimbatore - 641 018, and quash the same and direct the respondent to release the hosiery goods sent by the petitioner.

For Petitioner : Mr.M.Antony Jesurajan

For Respondent : Mr.K.Venkatesh
Government Advocate [Taxes]

O R D E R

Heard MrM.Antony Jesurajan, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate [Taxes] 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 to release the vehicle along with the detained goods in Detention Notice GDR.No.38171 of 04.09.2016.

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 [Taxes] on the above submissions.

5. In the light of the above, the respondent is directed to quantify the "one time tax" and intimate the same to the petitioner within 24 hours and on such intimation, the 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.

6. The Writ Petition is disposed of on the above terms. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

AP

To

The Commercial Tax Officer
[ENF], Kinathukkadavu Roving Squad
Coimbatore 641018.

+lcc to the Special Government Pleader(T), S.R.No.52706
+lcc to Mr. M.Antony Jesurajan, Advocate, S.R.No.52871(20.9.2016)

सत्यमेव जयते

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NM(CO)
CA(16/09/2016)

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