

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.32434 of 2016

M/s.Hans Tex & Traders
rep.by its Authorised Signatory
B-57, Sector, 83, U.P., Noida

... Petitioner

..Vs..

The Commercial Tax Officer
Roving Squad-V, Enforcement
[North], Chennai 600 006.

... 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 GD.No.2064/2016-2017 dated 08.09.2016 and quash the detention notice as illegal and contrary to the provision of the TNVAT act and direct the respondent to forthwith release the goods without demanding any tax payment.

For Petitioner : Mr.A.Ravichandran

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

O R D E R

Heard Mr.A.Ravichandran, 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. In this writ petition, the petitioner challenges the Goods Detention Notice dated 08.09.2016 passed by the 1st respondent in GD.No.2064/2016-2017 and the consequential Compounding Notice No.2064/2016-2017 dated 09.09.2016.

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, who does not have serious objection for granting the relief sought for by the petitioner.

5. In the light of the above, the respondent is directed to release the goods forthwith, on remittance of "One Time Tax" of Rs.1,95,195/- by the petitioner and the petitioner shall file a revision before the concerned Joint Commissioner within a period of two weeks thereafter.

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

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

AP

To

The Commercial Tax Officer
Roving Squad-V, Enforcement
[North], Chennai 600 006.

+lcc to Mr.A.Ravichandran, Advocate, S.R.No.52646

W.P.No.32434 of 2016

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

WEB COPY