IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.33345 of 2016
&
WMP.No.28791 of 2016

M/s.Harihar Alloys [P] Ltd
rep.by its Deputy Manager,
Legal, 1/43, Race Course Road
Kajamalai, Trichy 620023. ... Petitioner

..Vs..

1. The Commercial Tax Officer
Roving Squad/Chingleput,
Enforcement South, Chennai-6.

2. The Commercial Tax Officer
Thuraiyur Assessment Circle
Thuraiyur. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of certiorarified mandamus call for the records of the 1st respondent in his proceedings in Goods Detention Notice No.16/16-17, quash the goods detention notice dated 19.09.2016 issued therein and further direct the 1st respondent to release the goods detained under the Goods Detention Notice NO.16/16-17 without insisting on payment of any tax or compounding fee.

For Petitioner : Mr.P.V.Sudhakar for
Mr.C.Sivasubramanian

For Respondents : Mr.K.Venkatesh,
Government Advocate [T]

ORDER

Heard Mr.P.V.Sudhakar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate [Taxes] accepting notice on behalf of the respondents and with the consent on either side, the writ petition is taken up for final disposal.

2. The petitioner who is a registered dealer on the file of the 2nd respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, challenges the Goods Detention Notice issued by the 1st respondent dated 19.09.2016.

3. Though several contentions have been raised stating that the detention is not justified, considering the urgency, the learned counsel for the petitioner would submit that the petitioner is ready and willing to pay the "One Time Tax" without prejudice to their rights and the goods may be directed to be released and thereafter, the petitioner will file a revision petition before the concerned Joint Commissioner.

4. The learned Government Advocate [Taxes] does not have serious objection to such course being adopted.

5. Accordingly, the 1st respondent is directed to quantify "One Time Tax" based on the approximate value of the goods which has been mentioned as Rs.5,64,910/- and the rate of tax at 5% and issue the demand within twenty-four hours from the date of receipt of a copy of this order and on receipt of the demand, the petitioner shall pay the "One Time Tax" to the 2nd respondent and on production of proof of payment, the goods shall forthwith be released. Within two weeks from the date on which the release order is issued, the petitioner shall file the revision petition before the concerned Joint Commissioner and agitate the matter in accordance with law.

6. The writ petition is disposed of with the above directions. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

AP

To

1. The Commercial Tax Officer
   Roving Squad/Chingleput,
   Enforcement South, Chennai-6.

2. The Commercial Tax Officer
   Thuraiyur Assessment Circle
   Thuraiyur.

+1cc to Mr.C.Sivasubramanian, Advocate, S.R.No.53748
+1cc to the Special Government Pleader(T), S.R.No.54049

W.P.No.33345 of 2016

ALA(CO)
CA(22/09/2016)