

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.33995 of 2016

& W.M.P.No.29331 & 29332 of 2016

M/s.Poineer Steels

Rep. by its Manager-R.Ganapathy Rajan,  
No.101/1B, Mettupalayam Road,  
K.Vadamadurai,  
Coimbatore - 641 017,  
Coimbatore District.

... Petitioner

Versus

1.The Assistant Commissioner (CT),  
Oppannakara Street Circle,  
Coimbatore,  
Coimbatore District.

2. Commercial Tax Officer,  
Pollachi Roving Squad,  
Pollachi.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for records on the file of the 2<sup>nd</sup> respondent in his impugned proceedings in GDR No.38911/2016-17 dated 21.09.2016 and quash the same as illegal and against the provisions of the Act.

For Petitioner : Mr.S.Rajasekar  
For Respondent : Mr.K.Venkatesh, GA

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O R D E R

Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondents. By consent of the learned Counsel appearing for both sides, the Writ Petition itself is taken up for final disposal.

2. The petitioner challenges the goods detention notice issued by the second respondent, by which the second respondent has suspected the transaction done by the petitioner and alleged that the petitioner was contravening the provisions of Section 71 of the Tamil Nadu Value Added Tax Act, 2006.

3. The learned counsel for the petitioner, on instructions, submitted that the petitioner is ready to pay one time tax and the respondents may be directed to release the goods and also to quantify the one time tax specifically, till date.

4. In the light of the said contention of the learned counsel for the petitioner, learned Government Advocate seriously resisted the prayer sought for by the petitioner.

5. Accordingly, there will be a direction to the second respondent to quantify the one time tax and intimate the petitioner within 24 hours from the date of receipt of a copy of this order, and on such quantification, the petitioner shall remit the same to the first respondent and on producing proof of such remittance, second respondent shall forthwith release the goods as well as the vehicle in question.

With the above observations, the Writ Petition is disposed of. No costs. Consequently, connected W.M.Ps. are closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

pvs

To

1. The Assistant Commissioner (CT),

Oppannakara Street Circle,

Coimbatore,

Coimbatore District.

2. The Commercial Tax Officer,

Pollachi Roving Squad,

Pollachi.

+1 cc to R.Hemalatha Advocate sr 54996

+1 cc to Special Government Pleader Taxes sr.55075

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