IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.3415 of 2016

M/s.Okara Transport Corporation
Rep. By its Manager
No.138, Varadha Muthiappan Street
Chennai - 600 001. .. Petitioner

v.

Deputy Commercial Tax Officer
Roving Squad - III
Enforcement (North)
Chennai - 600 006.
.. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings in G.O.No.2157/RS—V/C/2015-16, dated 11.01.2016 and quash the detention order as illegal and contrary to the provisions of the TNVAT Act and direct the respondent to release the goods.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in G.O.No.2157/RS—V/C/2015-16, dated 11.01.2016 and to quash the detention order as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act and direct the respondent to release the goods.

2. It is the case of the petitioner that he is operating transport services to transport parcel of goods from Delhi to Chennai in big trucks and deliver the goods to the actual consignees. Once the goods are reached in Chennai, the parcels in the goods vehicle are unloaded in the godown and transported to the buyers in Chennai in mini vehicles as big trucks cannot be brought into Chennai City during day time. While so, the petitioner transported the consignment of goods containing electrical goods, dry fruits, sanitary fittings, cables, footwear and general goods from Delhi to Chennai. However, the respondent has detained the goods by issue of Goods Detention Notice at Sales Tax office at Greams Road, Chennai. In the case on hand, both the consignors and consignees are registered dealers under local VAT Act and also Central Sales Tax Act. According to the petitioner, the respondent had detained the vehicle after receipt of the bills and invoices for the reason to verify the genuineness of the transactions.

3. Mr.S.Kanmani Annamalai learned Additional Government Pleader appearing for the respondent submitted that the petitioner may be directed to submit all the records pertaining to goods transported in the vehicle and the respondent may be directed to verify the goods and value the same in the presence of the petitioner and after quantifying the tax component, the respondent may be directed to return the goods to the petitioner.

4. Mr.C.Baktha Siromoni, learned counsel appearing for the petitioner also agreed for the proposals made by the learned Additional Government Pleader and submitted that the petitioner will appear before the respondent with all necessary documents on 13.02.2016 at 3.00 p.m.

5. Having regard to the submissions made by the learned counsel on either side, I direct the petitioner to appear before the respondent with all necessary documents on 13.02.2016 at 3.00 p.m. and I direct the respondent to verify the goods and value the same and quantify the tax component payable by the petitioner in his presence. On payment of the tax quantified by the respondent, the respondent is directed to release the goods forthwith.

With these observations, the writ petition is disposed of. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

Deputy Commercial Tax Officer
Roving Squad - III
Enforcement (North)
Chennai - 600 006.

+1 cc to Special Government Pleader (Taxes) sr.8546
+1 cc to Mr.C.Baktha Siromoni Advocate sr.8618

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