

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.09.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.34322 of 2016

S.R.C.Logistics
rep. by its Authorized signatory
J.Suresh

... Petitioner

Vs.

1. The Commissioner
Commercial Taxes
Ezhilagam, Chepauk
Chennai 600 005.
2. The Deputy Commissioner
Commercial Taxes Enforcement,
Villupuram.
3. The Deputy Commercial Tax Officer
Kandamangalam Check Post
Lingareddy Palayam,
Tamil Nadu.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus, to call for records of the Demand Notice dated 12.09.2016, issued by the third respondent in G.D.No.3707 of 2016 - 2017 and quash the same by directing the respondents to release the vehicle bearing Registration No.HR 38V 7657 along with the detained goods.

For Petitioner : Mr.B.Ramesh Kumar

For Respondents : Mr.K.Venkatesh
Government Advocate (Taxes)

O R D E R

Heard Mr.B.Ramesh Kumar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate (Taxes) appearing for the respondents. With the consent of the learned counsel appearing on either side, the Writ Petition itself is taken up for disposal.

2.The petitioner, has challenged the Goods Detention Notice issued by the third respondent as well as affording an opportunity to the petitioner to compound the offence.

3.The main ground on which the goods have been detained is by contending that the Transit Pass in Form LL does not bear the Entry Sale of Tamil Nadu Check Post and therefore, there is no proof that the goods are directly coming from Faridabad to Puducherry.

4.The learned counsel for the petitioner produced the photostat copy of Form LL, which is a computer generated form, which provides Invoice Numbers as A6518 and A6517 and on the reverse of the second sheet of the Form LL page, seal of Pethikuppam Check Post is found. Therefore, the reason for detention of goods appears to be incorrect.

5.Photostat copy of Form LL bearing the seal of Pethikuppam Check Post has been handed over the learned Government Advocate.

6.In the light of the above, the Writ Petition is allowed and the impugned order is set aside and the respondents are directed to forthwith release the petitioner's vehicle with cargo. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rpa

To

1. The Commissioner
Commercial Taxes
Ezhilagam, Chepauk
Chennai 600 005.

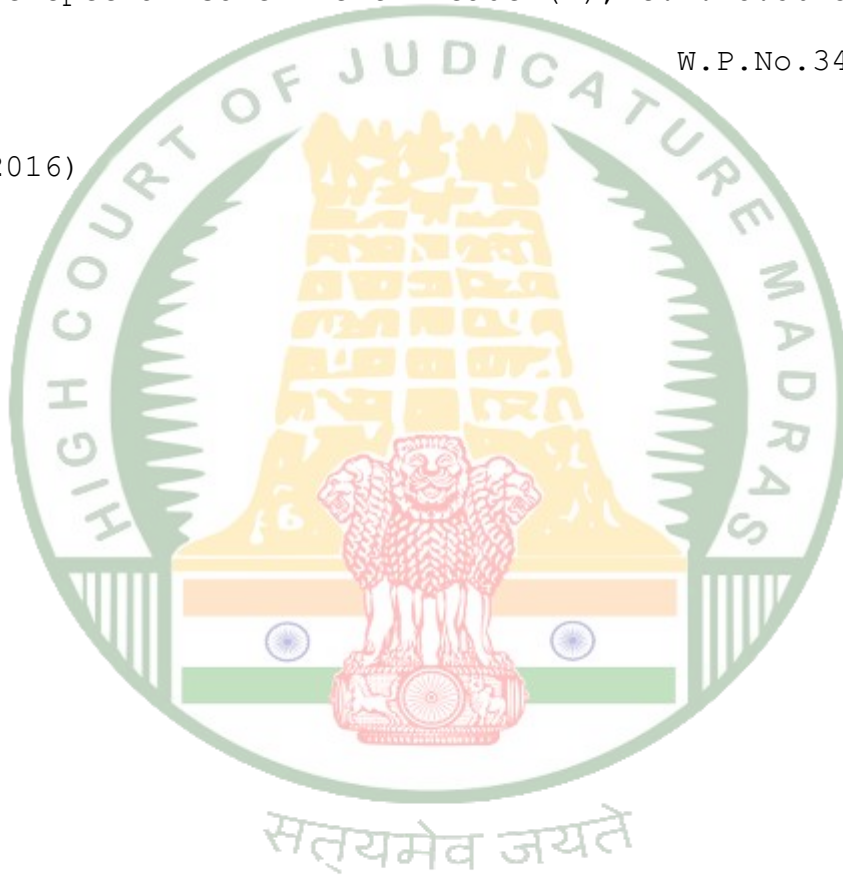
2. The Deputy Commissioner
Commercial Taxes Enforcement,
Villupuram.

3. The Deputy Commercial Tax Officer
Kandamangalam Check Post
Lingareddy Palayam,
Tamil Nadu.

+2cc's to Mr.B.Ramesh Kumar, Advocate, S.R.No.55986
+1cc to the Special Government Pleader(T), S.R.No.56130

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VSN(CO)
CA(30/09/2016)



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