IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 29.09.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.No.34486 of 2016
and WMP.Nos.29727 & 29728 of 2016

M/s.Petronas Lubricants [India] Private Limited,
Rep by its Assistant Manager [Finance and Accounts]
Mannur Village,
Sriperumbudur Taluk
Kanchipuram District. .. Petitioner

Vs

1.The Commercial Tax Officer,
Roving Squad-II, Enforcement (Central)
First Floor, PAPJM Buildings,
1, Greams Road,
Chennai-6.

2.The Assistant Commissioner [CT],
Manali Assessment Circle,
Chennai. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the records of the impugned proceedings in G.D.Notice No.559/RS-II/C/2016-17 date 23.09.2016 by the 1st respondent herein u/s 72[1][a] of the TNVAT Act, 2006 from the files of the respondent herein, quash the same.

For Petitioner : Mrs.Aparna Nandakumar
For Respondents : Mr.K.Venkatesh, GA

O R D E R

Heard Mrs.Aparna Nandakumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondents 1 and 2.

2. The petitioner is a Private Limited Company having its Head Office at Mumbai and it is a registered dealer under the provisions of Tamil Nadu Value Added Tax, 2006, on the file of the 2nd respondent herein. In this Writ Petition, the petitioner challenges the Goods Detention Notice issued by the 1st respondent, by which, the goods was transported by the petitioner have been detained on the ground that as per Form-KK, the consignment moved to M/s.Petronas Lubricants [India] Private Limited, Bangalore. The commodity mentioned in the

Bill of Entry is lubricating oil. But in the Form-KK, it is mentioned as ore, minerals, limestone etc. Hence, to verify the genuineness of the transaction and to collect the appropriate tax, the goods have been detained.

3. Learned counsel for the petitioner would submit that the suspicion which has been arisen in the minds of the 1st respondent, because of an error committed by the C&F agent. However, learned counsel on instructions submitted that the petitioner is ready and willing to pay One Time Tax, as the consignment has to be immediately released and thereafter, the petitioner will file revision petition before the Revisional Authority.

4. The learned Government Advocate does not have serious objection, if the One Time Tax is paid.

5. In the light of the above, the 1st respondent is directed 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 intimation being received, the petitioner shall remit the One Time Tax to the 2nd respondent and on producing proof of the tax remittance, the goods shall be forthwith be released by the 1st respondent. Two weeks from the date of release order, the petitioner shall file revision petition before the concerned Revisional Authority and agitate the matter on merits.

The Writ Petition stands disposed of with the above direction. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

To
1.The Commercial Tax Officer,
Roving Squad-II, Enforcement (Central)
First Floor, PAPJM Buildings,
1, Greams Road,
Chennai-6.

2.The Assistant Commissioner [CT],
Manali Assessment Circle,
Chennai.
+1 cc to M/s.Aparna Nandakumar,advocate,sr.56003.

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