

In the High Court of Judicature at Madras

Dated : 04.10.2016

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.35018 of 2016

Tvl. Vishnu Balaji Enterprises
rep. by its Proprietor R. Sampath

...Petitioner

Vs

The Deputy Commercial Tax
Officer, Kandamangalam Check
Post, Lingareddipalayam.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari Mandamus to call for the records of the respondent in his proceedings in G.D.No.3709/2016-17 dated 15.9.2016, quash the same as illegal and direct the respondent to release the goods detained vide goods detention notice in G.D.No.3709/2016-17 dated 15.9.2016.

For Petitioner : Mr. P. R. Kumar

For Respondent : Mr. C. T. Ramesh, AGP

ORDER

Mr. C. T. Ramesh, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has challenged the goods detention notice dated 15.9.2016 issued by the respondent, who has also quantified the tax payable by the petitioner.

3. The learned counsel for the petitioner, on instructions, submits that they are willing to pay the one time tax as quantified in the impugned notice.

4. The learned Additional Government Pleader does not have any serious objections, if the petitioner is directed to pay the one time tax and if the goods are directed to be released.

5. In the light of the above, the writ petition is disposed

of with a direction to the petitioner to pay the one time tax as quantified by the respondent in the impugned notice and after making payment, the goods shall be released to the petitioner forthwith, leaving it open to the petitioner to work out their remedies in accordance with the provisions of the Tamil Nadu Value Added Tax Act, 2006. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
The Deputy Commercial Tax Officer, Kandamangalam Check Post,
Lingareddipalayam.

1 cc to Special Government Pleader(T), sr.57062
1 cc to Mr.P.R.Kumar, Advocate, sr.56820

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