

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 06.10.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.No.35111 of 2016

M/s.I.P.L. Products,
Rep by its Proprietor,
A.Shanmuga Velayuthan,
K-2, Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai-32. .. Petitioner

Vs

The Commercial Tax Officer,
Aliyar Roving Squad,
Pollachi. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the records of the respondent in G.D.No.39220 dated 25.09.2016 and quash the same.

For Petitioner : Mr.R.Kumar

For Respondent : Mr.K.Venkatesh, GA

O R D E R

Heard Mr.R.Kumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2. This Writ Petition has been filed challenging the Goods Detention Notice No.39220 dated 25.09.2016 issued by the respondent. In the impugned notice, it has been stated that there is no evidence for the goods sent from Chennai to Coimbatore and no document produced and thus, there is no proof for movement of goods.

3. The respondent has given written instructions to the learned Government Advocate and during the course of arguments, the learned Government Advocate admits that documents have been produced to prove the movement of goods from Chennai to Coimbatore. So far as the non-production of online Form-JJ, the respondent can very well verify the invoices and permit the goods to pass the check post. The other objections stated by the respondent is that even in the

bill, there is no evidence of transport of goods to Coimbatore. However, this finding has been rendered by the respondent by referring to the invoice dated 24.09.2016 in Invoice No.T113, which pertains to service charges. What is relevant to see is, whether the invoice dated 24.09.2016 bearing No.T112, clearly shows that the material is sent to Coimbatore. Therefore, the impugned detention order calls for interference.

4. Accordingly, the Writ Petition is allowed and the impugned Goods Detention Notice No.39220 dated 25.09.2016 is quashed and the respondent is directed to release the goods forthwith on production of a copy of this order. No costs.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Aliyar Roving Squad,
Pollachi.

1 cc ot M/s.R.Kumar, Advocate, sr.57634

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