

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.10.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.35281 of 2016

&

WMP Nos.30393 & 30394 of 2016

M/s Shree Sai Traders
rep. by its Proprietrix-G.Sangeetha ... Petitioner

..Vs..

1. The Assistant Commissioner (CT)
Karur (South) Assessment Circle
Karur, Karur District.
2. The Commercial Tax Officer
Roving Squad 2 (Enforcement)
Coimbatore, Coimbatore District. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records on the file of the second respondent in his impugned proceedings in Notice for composition of offence proposed in the Show Cause Notice [GDR No.38707/2016-17] dated 26.09.2016, quash the same as illegal and against the provisions of the Act.

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.K.Venkatesh
Government Advocate

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O R D E R

Heard Mr.S.Rajasekar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondents. By consent, the Writ Petition itself is taken up for disposal.

2.The petitioner has come forward with this Writ Petition challenging the Notice for composition of offence proposed in the Show Cause Notice dated 26.09.2016, by which the second respondent has demanded tax.

3.The learned counsel for the petitioner on instructions submitted that petitioner is ready and willing to pay the 'one time tax', without prejudice to their rights and the goods may be directed to be released.

4.Heard the learned Government Advocate on the above submissions.

5.In the light of the above, petitioner is directed to pay the 'one time tax' as quantified by the second respondent and on such remittance, if there is no other legal impediments and the goods are not prohibited for sale in the State of Tamil Nadu, the goods shall be released forthwith.

The Writ Petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

rpa

To

1. The Assistant Commissioner (CT)
Karur (South) Assessment Circle
Karur, Karur District.

2. The Commercial Tax Officer
Roving squad 2 (Enforcement)
Coimbatore, Coimbatore District.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.57054

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SCD(CO)
CA(05/10/2016)