In the High Court of Judicature at Madras

Dated : 20.10.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.36737 of 2016 &
WMP.Nos.31573 & 31574 of 2016

M/s.Multibase India Limited,
rep.by its Authorized Signatory
Kirtikumar ...Petitioner

Vs

The Deputy Commercial Tax Officer,
Check Post Officer, Pattanur Check
Post, Villupuram District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records in Form 041 Goods Detention Notice 2843 dated 4.10.2016 issued by the respondent, quash the same as illegal arbitrary and in violation of the provisions of the Tamil Nadu Value Added Tax Act and direct the respondent to release the consignments detained on 4.10.2016.

For Petitioner : Mr.M.Nalla Thambi for
Mr.S.Karunakar

For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

(2)

2. The petitioner has challenged the goods detention notice issued by the respondent detaining the goods transported by the petitioner on the ground that the goods have been moved from Gujarat to Puducherry and that the invoice bills and Form LL transit pass did not tally and that to verify the genuineness of the transaction and to safeguard the interests of the Revenue, the goods have been detained.

3. The learned counsel for the petitioner submits that the consignment has to be delivered within a time frame, that the petitioner is ready to pay one time tax and that the goods may be directed to be released.

4. The learned Government Advocate does not have any serious objections for the goods being released subject to payment of the one time tax.

5. Accordingly, the writ petition is disposed of by directing the respondent to quantify the one time tax within 24 hours from the date of receipt of a copy of this order and on such quantification, the petitioner shall remit the one time tax. On such remittance, the goods and the vehicle shall be released forthwith. It is thereafter open to the petitioner to work out their other remedies under the provisions of the Tamil Nadu Value Added Tax Act, 2006. No costs. Consequently, the above WMPs are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer, Check Post Officer, Pattanur Check Post, Villupuram District.

+1cc to Mr.S.Karunakar, Advocate Sr.59254

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