IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.10.2016

CORAM:

THE HON 'BLE MR. **JUSTICE T.S.SIVAGNANAM**

Writ Petition No.36818 of 2016

P.P.Products Pvt. Ltd.,
Rep. By its Authorized Signatory,
No.37/12-1, G.F.Archana Complex,
4th Cross, Lalbagh Road, Bangalore – 560 027,
Anekal Taluk, Bangalore – 560 105 ... Petitioner

Versus

The Deputy Commercial Tax Officer,
Special Roving Squard (Enf),
Cuddalore .. Respondent

Prayer:- Petition filed under Article 226 of the Constitution of India, seeking for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in G.D.No.1699, dated 15.10.2016, to quash the same and to direct the respondent to release the goods.

For Petitioner : Mr. Adithya Reddy
For Respondent : Mr. K.Venkatesh, Govt. Advocate

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner, and Mr.K.Venkatesh, learned Government Advocate, who accepts notice on behalf of the respondent, assisted by Mr.R.Raja, learned Deputy Commercial Tax Officer, Special Roving Squad (Enforcement), who is present in Court. By consent of the learned counsel for both sides, the writ petition itself is taken up for final disposal.

2. The goods consigned to Puducherry has been detained by the respondent on the ground that it is not accompanied by the transit pass.

3. The learned counsel for the petitioner would submit that the goods are meant to be delivered at Puducherry and there is no allegation that the petitioner is attempting to dispose of the goods within the State of Tamil Nadu and they will secure the interest of the Department, by furnishing a bank guarantee towards one time tax, which may be computed by the respondent, to enable the petitioner to transport the goods (to Puducherry), to the address of the buyer, as reflected in the Tax Invoice, dated 14.10.2016; after delivery of the goods, the petitioner may produce necessary documents to show that the goods have been delivered to the buyer at Puducherry, upon which a direction may be issued to release the bank guarantee.

4. Considering the peculiar facts and circumstances of the case, this Court is of the view that it has to be ensured that the goods have to reach (Puducherry) to the buyer, whose name is reflected in the Tax Invoice. To secure the same, there will be a

direction to the respondent to quantify the one time tax, within a period of 24 hours from the date of receipt of a copy of this order. On such quantification, the petitioner shall furnish a bank guarantee for the one time tax payable and keep the bank guarantee alive, till the goods are delivered at Puducherry and after the delivery of the goods, the petitioner shall produce necessary proof to show that the goods have been delivered at the address of the buyer, as mentioned in the Tax Invoice, the bank guarantee shall stand automatically discharged.

5. With the above directions, this writ petition is disposed of. No costs.

24.10.2016

srk

<u>Note to office.:</u> Issue order copy today (24.10.2016)

To
1. The Deputy Commercial Tax Officer,
   Special Roving Squard (Enf),
   Cuddalore

T.S.SIVAGNANAM, J.,

srk

W.P.No.36818 of 2016

24.10.2016