

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.10.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.36966 of 2016 &
W.M.P.No.31787 of 2016

Preethi Kitchen Applicances Private Limited
rep. by its Authorised signatory
Mr.Sahubar Shathik .. Petitioner

-Vs-

1.The Commercial Tax Officer
Roving Squard
Enforcement south
Chennai 6. .. Respondent

PRAYER : Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in GDN No.12/2016 dated 17.10.2016 and quash the same and further direct the respondent to release the consignment at once, .

For Petitioner : Mr.N.Murali
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.N.Murali, learned Counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, who has accepted notice on behalf of the respondent. With the consent of the learned counsel appearing on either side, the Writ Petition itself is taken up for disposal.

2.The order impugned in this Writ Petition is the Goods Detention Notice, issued by the respondent, detaining the goods which were transported by the petitioner on the ground that when the lorry was checked at Maduravoyal, the driver had produced only the Export Invoice and in the Export Invoice, it was found that the TIN Number was not mentioned and the Form JJ was without signature. Therefore, to examine as to whether there is any escapement of revenue, the goods have been detained.

3.On a verification of the documents produced before this Court, it is seen that the invoice dated 12.10.2016, is an Export Invoice, the Exporter is the petitioner and the consignee is a Company in Srilanka. The payments are against the Bank Guarantee and through proper Banking Channel. The total number of cartons which are covered in the Export Invoice are 560, and the packing list also contains the relevant details about the 560 cartons. Out of the 560 cartons, 170 cartons are the subject matter of present transport, which is covered by the Lorry Receipt, which contains the TIN number of the petitioner.

4.It is not in dispute that two other consignments have already been transported and allowed to pass. Form JJ, which is electronically generated contains the TIN Number. Though the signature of the petitioner/exporter may be missing, that may not be the sole reason to disbelieve the nature of transaction viz. the export transaction. Hence, there is no justification for detention of the goods.

5.Accordingly, the Writ Petition is allowed, the impugned notice is set aside and the respondent is directed to forthwith release the goods. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.The Commercial Tax Officer
Roving Squard
Enforcement south
Chennai 6.

+1 cc to Mr.N.Murali Advocate sr 60299
+1 cc to Government Pleader sr 60602

W.P.No. 36966 of 2016

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