

In the High Court of Judicature at Madras

Dated : 24.10.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.37316 of 2016

M/s.V.S.P.Ceramic Centre, rep.
by its Partner Chennai-44

...Petitioner

Vs
The Deputy Commercial Tax Officer,
Ranipet (in) Check Post, Serkadu,
Vellore 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 of the respondent in his proceedings in G.D.No.2137/2016-17 dated 21.10.2016, quash the goods detention proceeding as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006 and direct the respondent to release the goods.

For Petitioner : Mr.C.Baktha Siromani
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. The order impunged in this writ petition is a goods detention notice as well as the consequential notice dated 21.10.2016 calling upon the petitioner to pay the tax as well as the compounding fee.

3. The learned counsel for the petitioner submits that though the petitioner has a good case on merits, on account of the fact that the goods have to be released immediately, the petitioner is ready and willing to pay the one time tax and that on payment of the one time tax, the goods may be directed to be released.

4. The learned Government Advocate appearing for the respondent submits that if the petitioner pays the one time tax, the goods may be directed to be released subject to other conditions that this Court may issue.

5. In the light of the above, the writ petition is disposed of with a direction to the petitioner to pay the one time tax quantified at Rs.1,51,732/- (Rupees one lakh fifty one thousand seven hundred and thirty two only) and on payment of the same, the goods shall be released forthwith. After release of the goods, the petitioner is directed to file a revision before the concerned Joint Commissioner and raise all contentions, which are available to them under law. No costs.

Sd/-
Assistant Registrar

//True Copy//

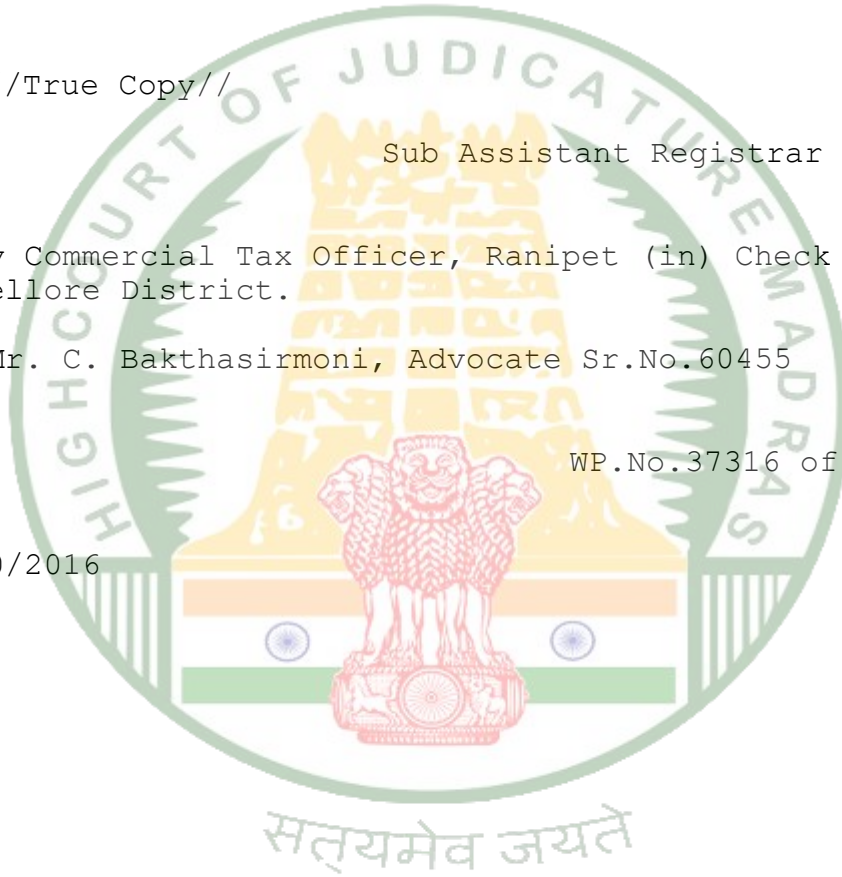
Sub Assistant Registrar

To
The Deputy Commercial Tax Officer, Ranipet (in) Check Post,
Serkadu, Vellore District.

+1 CC to Mr. C. Bakthasirmoni, Advocate Sr.No.60455

WP.No.37316 of 2016

UG (CO)
MD : 24/10/2016



WEB COPY