

In the High Court of Judicature at Madras

Dated : 25.10.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.37356 of 2016

Accutime Logistics Pvt.Ltd., rep.
by its Authorized Signatory

...Petitioner

Vs

The Deputy Commercial Tax Officer,
Kandamangalam Check Post @
Lingareddypalayam.

...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 notice in Goods Detention No.3713/2016-17 dated 5.10.2016 and consequent notice dated 8.10.2016, quash the same and direct the respondent to release the goods.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.S.Kanmani Annamalai, AGP
assisted by Mr.T.Selvam Johnson,
Deputy Commercial Tax Officer

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, assisted by the respondent, who is present in Court today. By consent, the writ petition itself is taken up for final disposal.

(2)

T.S.SIVAGNANAM,J

RS

2. The order impugned in this writ petition is a good detention notice dated 5.10.2016 and the consequential compounding notice dated 8.10.2016, both issued by the respondent. The reason for detaining the vehicle appears to be justified, since there is a change of vehicle and that the registration number of the vehicle, which is found in Form LL, is different from the vehicle, which is actually transporting the goods. Therefore, the respondent was justified in demanding tax.

3. However, considering the facts and circumstances of the case, the writ petition is disposed of with a direction to the petitioner to pay one time tax, which has been quantified at Rs.95,300/- (Rupees ninety five thousand and three hundred only) and on such payment, the goods in question shall be released forthwith. After payment of the one time tax, the petitioner is granted liberty to file a revision before the concerned Joint Commissioner and work out their remedies in accordance with law. No costs.

25.10.2016

Internet : Yes

To
The Deputy Commercial Tax Officer, Kandamangalam Check Post @
Lingareddypalayam.

WP.No.37356 of 2016