IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.37481 of 2016 &
WMP No.32095 of 2016

1 Tvl.Calcutta Trading Agencies
Rep. by its Proprietor [PETITIONER]

Vs

1 The Commercial Tax Officer
Roving Squad, Villupuram. [RESPONDENT]

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent vide his Compounding Notice in G.D.No.1173/ 2016-17 dated 21.10.2016 and quash the same as illegal and contrary to the provision of the TNVAT Act and direct the respondent to release the goods without demanding one-time tax and two-time compounding fee.

For Petitioner : Mr.R.Ganesh Kanna

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.R.Ganesh Kanna, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondent. By consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner has come forward with this Writ Petition for quashing the Compounding Notice dated 21.10.2016 and to direct the respondent to release the goods without demanding one-time tax and two-time compounding fee.

3. The proceedings which are impugned in this Writ Petition are the Goods Detention Notice as well as the Compounding Notice issued by the respondent in respect of the goods which were transported by the petitioner and detained at Ulundurpet Tollgate on 19.10.2016.

4.The learned counsel for the petitioner would submit that the petitioner is ready and willing to pay the 'one time tax', without prejudice to their rights and the goods may be directed to be released.

5.Thus, considering the facts and circumstances of the case, there will be a direction to the petitioner to pay a sum of Rs.45,470/-being the 'one time tax' as quantified by the respondent in the impugned compounding notice dated 21.10.2016 and on remitting the said amount, the goods in question shall forthwith be released. Thereafter, the petitioner should file a Revision before the concerned Joint Commissioner raising all contentions which are available to them, both under law as well as on facts.

The Writ Petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1 The Commercial Tax Officer
Roving Squad, Villupuram.

+1cc to Mr.A.Ravichandran, Advocate Sr.60748

W.P.No.37481 of 2016

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srg 25/10/2016