IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.10.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.37760 of 2016 and

W.M.P.No.32364 of 2016

M/s.Thenpandian Textile India (P) Ltd.,
rep.by its Director
Mr.P.Cibi Pandiyan ... Petitioner

Vs

1.The Commercial Tax Officer(ENF),
Roving Squad,
CT Buildings, Fort Round,
Vellore-632 001

2.The Assistant Commissioner (CT),
Namakkal Rural Assessment Circle,
Mohanur Road,
Namakkal-637 001 ... Respondents

Prayer : Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorari to call for the records of the first respondent compounding notice in G.D.No.593/2016-17, dated 24.10.2016, and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner : Mr.K.Soundararajan

For Respondents:Mr.S.Kanmani Annamalai,A.G.P.

O R D E R

Heard Mr.K.Soundararajan, the learned counsel for the petitioner and Mr.S.Kanmani Annamalai, the learned Additional Government Pleader, who accepts notice on behalf of the respondents.

2. The petitioner has filed this writ petition challenging the goods detention notice, issued by the first respondent, in and by which, the petitioner is directed to pay tax and compounding fee for the goods, which have been detained by the first respondent.

3. The learned counsel for the petitioner submits that the petitioner is ready and willing to pay one time tax and the goods may be directed to be released, giving liberty to the petitioner to file revision petition against the impugned compounding notice.

4. The prayer sought for by the petitioner is not seriously opposed by the learned Additional Government Pleader.

5. In the light of the above, the writ petition stands disposed of by directing the petitioner to pay one time tax, as quantified in the impugned compounding notice, to the tune of Rs.1,33,739/- before the second respondent and on payment of the said amount, the goods and the vehicle shall forthwith be released by the first respondent. Thereafter, within a period of two weeks from the date on which the goods are released, the petitioner is directed to file revision petition before the jurisdictional Joint Commissioner, challenging the impugned compounding notice and canvass all factual and legal issues. The payment of one time tax effected by the petitioner will be subject to the orders to be passed by the revisional authority.

6. The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1.The Commercial Tax Officer(ENF),
Roving Squad,
CT Buildings, Fort Round,
Vellore-632 001

2.The Assistant Commissioner (CT),
Namakkal Rural Assessment Circle,
Mohanur Road,
Namakkal-637 001.

+1cc to Mr.K.Soundararajan, Advocate sr.61225

W.P.No.37760 of 2016

sr[co]
srg 26/10/2016