In the High Court of Judicature at Madras

Dated : 03.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.38189 of 2016 &
WMP.Nos.32734 & 32735 of 2016

M/s.Panakkal Traders, rep.by
its Proprietor Mr.Sijo Panakkal
Madhukutty ...Petitioner

Vs

1.The Deputy Commercial Tax
Officer, Check Post Officer,
Pichanur, Coimbatore-105.

2.The Assistant Commissioner (CT),
Kangeyam Assessment Circle,
Kangeyam-638701. ...Respondents

PETITION filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in GDR No.775/2016-2017 dated 25.10.2016, quash the same as issued without authority of law and further direct the first respondent to release the detained consignment of coconut copra to the petitioner without any condition of payment of one time tax or compounding fees.

For Petitioner : Mr.P.Rajkumar
For Respondents : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has challenged the goods detention notice issued by the first respondent wherein two grounds have been stated for detaining the goods. The first ground is that the petitioner is not a registered dealer under the provisions of the Central Sales Tax Act, 1956 and the second ground also stems out of the reason that the petitioner has not filed monthly returns. The petitioner immediately approached their Assessing Officer namely the second respondent and obtained a certificate stating that they applied for CST registration on 26.5.2016 and

due to some technical errors in the Department, their application is not approved till date and that the second respondent mailed the situation to the Joint Commissioner (CS), Chennai and the Assessing Officer is yet to receive a reply from him. The second respondent further stated that after receiving his reply, the CST certificate will be issued.

3. In the light of the certificate issued by the second respondent, there is no justification for detention of goods.

4. Accordingly, the writ petition is allowed and the impugned detention notice is set aside. The first respondent is directed to release the goods as well as the vehicle forthwith. No costs. Consequently, the above WMPs are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
1.The Deputy Commercial Tax Officer, Check Post Officer, Pichanur,
Coimbatore-105.
2.The Assistant Commissioner (CT), Kangeyam Assessment Circle,
Kangeyam-638701.

+1cc to Mr.P. Rajkumar, Advocate, S.R.No.62321
+1cc to the Government Pleader, S.R.No.62644

ctk (CO)
md (04/11/2016)

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