

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.11.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.38414 of 2016

and

W.M.P.No.32900 of 2016

M/s.Ganesh Timber Depot
rep. by its Proprietor - G.Murugan ...Petitioner

Vs

1. The Assistant Commissioner (CT)
Villupuram, Villupuram District.
2. The Deputy Commercial Tax Officer,
Special Roving Squad (Enforcement)
Cuddalore, Cuddalore District.Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records on the file of the second respondent in his impugned proceedings in Goods Detention Notice No.1702/16-17, dated 01.11.2016, and to quash the same as illegal and against the provision of the Act.

For Petitioner : M/s.R.Hemalatha
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard M/s.R.Hemalatha, learned counsel appearing for the petitioner, and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice on behalf of respondents. With the consent on either side, the Writ Petition itself is taken up for final disposal.

2. In this Writ Petition, the petitioner has challenged the Good Detention Notice issued by the second respondent, dated 01.11.2016.

3. The learned counsel appearing for the petitioner submits that the petitioner is ready and willing to pay one time tax and the respondents may be directed to quantify the same and on payment of one time tax, the goods may be directed to be forthwith released.

4. The learned Additional Government Pleader for respondents, on instructions, submitted that, if the one time tax is remitted, then, appropriate direction may be issued to the respondents towards release of the goods.

5. Accordingly, the Writ Petition is disposed of, by directing the second respondent to quantify the one time tax within 24 hours from the date of receipt of a copy of this order, and as soon as the petitioner remits the same, the goods shall be released forthwith. It is thereafter, open to the petitioner to approach the Joint Commissioner, by way of Revision seeking for other relief.

6. The Writ Petition is disposed of with the above direction. No costs. Consequently, connected, Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT)
Villupuram, Villupuram District.
2. The Deputy Commercial Tax Officer,
Special Roving Squad (Enforcement)
Cuddalore, Cuddalore District.

+1cc to M/s. R. Hemalatha, Advocate, S.R.No.62428

+1cc to the Government Pleader, S.R.No.62645

rv(CO)

md(3/11/2016)

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