IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.11.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.38510 of 2016

M/s Greaves Cotton Limited
rep. by its Manager
Light Engines Unit-II, .. Petitioner
Ranipet, Vellore District

..Vs..

The Commercial Tax Officer
Roving Squad V
Enforcement (Central)
Greams Road Chennai 600 006. .. 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 in his proceedings, in G.D.No.2149/RS-V/C/2016-17 dated 27.10.2016 and quash this detention order as illegal and contrary to the provisions of the TNVAT Act and CST Act and direct the respondent to release the goods.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.K.Venkatesh
Government Advocate

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O R D E R

Heard Mr.C.Bakthasiromoni, 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 challenging the Goods Detention Notice. The goods have been detained by the respondent on the ground that the records produced would show that the goods are to be transported from Ranipet to Kolkatta. However, it has been wrongly unloaded in an unregistered Godown. The explanation which is sought to be given is that the vehicle which is transporting the goods cannot travel upto Kolkatta and therefore, they had to re-load the goods into another vehicle.

3.This explanation is not substantiated by proper documents.

4.Faced with this situation, the learned counsel for the petitioner submitted that the petitioner is ready and willing to pay 'one time tax' and the goods may be directed to be released.

5.The learned Government Advocate submits that if the 'one time tax' is paid, then appropriate directions may be issued.

6.In the light of the above, petitioner is directed to pay the 'one time tax' as quantified by the respondent in the compounding notice dated 31.10.2016 viz. a sum of Rs.1,09,771/- and on such remittance, the goods shall forthwith be released. After the release of the goods, the petitioner is at liberty to challenge the compounding notice dated 31.10.2016, by filing a Revision before the concerned Joint Commissioner.

The Writ Petition is disposed of on the above terms.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa

To

The Commercial Tax Officer
Roving Squad V
Enforcement (Central)
Greams, Chennai 600 006.

+1 cc to Mr.C.Bakthasiromoni Advocate sr 62733

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