In the High Court of Judicature at Madras

Dated : 07.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.38684 & 38685 of 2016

Crown Lifters Limited, rep.by its
Director Mr.Nizar Rajwani ...Petitioner in both WPs

Vs

The Deputy Commercial Tax Officer,
Check Post Officer, Puzhal Checkpost,
Chennai-66. ...Respondent in both WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records of the respondent respectively in G.D.Nos.4261/2016-17 and 4262/2016-17 dated 27.10.2016 and quash the same.

For Petitioner : Mr.R.Kumar
For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

COMMON ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. In these writ petitions, the petitioner challenges the compounding notices dated 27.10.2016 wherein the tax has been computed and the petitioner has been given an option to compound the offence. The respondent issued the goods detention notices dated 21.10.2016 to the petitioner by detaining the goods. Thereafter, the respondent issued the impugned compounding notices.

3. The learned counsel for the petitioner would submit that in both the cases, the petitioner is ready and willing to pay the one time tax and on such payment, the goods may be directed to be released.

4. The learned Government Advocate would submit that if the petitioner pays the one time tax, this Court may issue appropriate directions.

5. Accordingly, the writ petitions are disposed of with a direction to the petitioner to pay the one time tax as quantified by the respondent in the compounding notices dated 27.10.2016 namely Rs.3,11,750/- (Rupees three lakhs eleven thousand seven hundred and fifty only) and Rs.5,07,500/- (Rupees five lakhs seven thousand and five hundred only) and on payment of the said amounts, the goods shall be released forthwith. It is thereafter open to the petitioner to work out their other remedies under the provisions of the Tamil Nadu Value Added Tax Act, 2006. No costs.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

To

The Deputy Commercial Tax Officer, Check Post Officer, Puzhal Checkpost,
Chennai-66.

+2 cc's to M/s.R.Kumar,advocate,sr.63371

+1 cc to Spl.Govt.Pleader,sr.63518

krd 7/11

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