

In the High Court of Judicature at Madras

Dated : 07.11.2016

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.38691 of 2016 & WMP.No.33144 of 2016

Flow Zeal Controls, rep.by its
Partner S.Kumaravel

...Petitioner

Vs

The Deputy Commercial Tax Officer,
Ranipet (In) Checkpost, Serkadu,
Ranipet-632106.

...Respondent

PETITION 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 respondent passed in Goods Detention Notice No.2145 dated 28.10.2016, quash the same and further direct the respondent to release the consignment at once.

For Petitioner : Mr.N.Murali

For Respondent : Mr.K.Venkatesh, Govt., Advocate

ORDER

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

2. In this writ petition, the petitioner challenges the goods detention notice dated 28.10.2016. The respondent also issued a compounding notice dated 29.10.2016 wherein the tax has also been computed and the petitioner has been given an option to compound the offence.

3. The learned counsel for the petitioner would submit that 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 petition is disposed of with a direction to the petitioner to pay the one time tax as quantified by the respondent in the compounding notice dated 29.10.2016 namely Rs.1,17,837/- (Rupees one lakh seventeen thousand eight hundred and thirty seven only) and on payment of the same, 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. Consequently, the above WMP is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer, Ranipet (In) Checkpost,
Serkadu,
Ranipet-632106.

+1cc to Mr.N. Murali, Advocate, S.R.No.63205

+1cc to the Government Pleader (Taxes), High Court, Madras
S.R.No.63517

ca (CO)

md (7/11/2016)

WP.No.38691 of 2016&

WMP.No.33144 of 2016

सत्यमेव जयते

WEB COPY