

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.39254 of 2016

Tvl.Shanmugaraja Spinning
Mills pvt Ltd Rep by its Authorised
Signatory K.Rajagopal Petitioner

Vs

The Commercial Tax Officer
Aliyar Roving Squad Pollachi .. Respondent

Prayer : Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorarified mandamus, calling for the records of the Respondent in Show Cause Notice for Composition of Offence in Notice No.39787 dated 03.11.2016 and quash the same and direct the Respondent to release the goods.

For Petitioner : Ms.D.Naveena

For Respondent : Mr.K.Venkatesh,G.A.

O R D E R

Heard Ms.D.Naveena, the learned counsel for the petitioner and Mr.K.Venkatesh, the learned Government Advocate, who accepts notice on behalf of the respondent and with the consent of either side, the writ petition itself is taken up for final disposal.

2. The petitioner in this writ petition challenges the show cause notice for composition of offence, dated 03.11.2016. The goods carried by the petitioner in the vehicle bearing Registration No.TN-34-W-9839 has been detained at Pollachi (Nagamam) on the ground that it was not accompanied with proper documents.

3. The learned counsel for the petitioner submits that Form JJ was available, but because of network problem, Form-JJ could not be down loaded. After the writ petition was filed, the respondent has issued a draft compounding notice, dated 5.11.2016, wherein, the tax has been quantified. The learned counsel further submits that without prejudice to the petitioner's right, they are willing to pay 'one time tax'.

4. In the light of the said submission, there will be a direction to the petitioner to pay the 'one time tax' of Rs.64,224/- (Rupees sixty four thousand two hundred and twenty four only) and if the same is paid, the goods shall forthwith be released along with the vehicle. Thereafter, it is open to the petitioner to approach the concerned Joint Commissioner and file a revision, challenging the compounding notice.

The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1 The Commercial Tax Officer
Aliyar Roving Squad Pollachi

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.64685
+1cc to the Government Pleader, S.R.No.64781

TM (CO)
md (10/11/2016)

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