

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.39271 of 2016

M/s.Keyem Engineering Enterprises,
rep.by its authorised Signatory, .. Petitioner

Vs

1 Deputy Commercial Tax Officer
Katpadi Check Post Vellore District ... Respondent

Prayer : Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorarified mandamus, to call for the records of the respondent in his proceedings in G.D.NO. 1606/2016-17 dated 03.11.2016 and quash the goods detention proceeding as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act 2006 and direct the respondent to release the goods.

For Petitioner : Mr.C.Bakthasiromoni

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

O R D E R

Heard Mr.C.Bakthasiromoni, 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 goods detention notice issued by the respondent, by which the respondent has detained the goods with a view to safe-guard the interest of the revenue. After the notice was issued, the respondent has also issued a compounding notice.

3. The learned counsel for the petitioner submits that without prejudice to the petitioner's right, they are willing to pay 'one time tax', as quantified by the respondent and prays for release of the goods and the vehicle.

4. The learned Government Advocate submits that if the petitioner pays 'one time tax', appropriate orders will be passed.

5. In the light of the above, the petitioner is directed to remit 'one time tax' as quantified by the respondent in the notice, dated 4.11.2016, at Rs.57,533/- (Rupees fifty seven thousand three hundred and thirty three 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 file a revision before the concerned Joint Commissioner, challenging the compounding notice .

The writ petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1 Deputy Commercial Tax Officer
Katpadi Check Post Vellore District

+1cc to Mr.C. Bakthasiromoni, Advocate, S.R.No.64775
+1cc to the Spl.Government Pleader, S.R.No.64780

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

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