IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.39373 & 39374 of 2016 and
W.M.P.Nos.33690 & 33691 of 2016

33692 & 33693 of 2016

1 M/s.Venkateswara Agencies
Rep by its Manager V.Charan Kumar
No. 3 G.N.T. Road Arambakkam
Gummidipoondi 601 201
Tiruvallur District ... Petitioner
in both the W.Ps.
Vs

1 Assistant Commissioner (CT)
Gummidipoondi Circle Tiruvallur District

2 Commercial Tax Officer
(Enforcement) (Roving Squad) Integrated
Commercial Tax Office District Collectorate
Campus Venkikkal Tiruvannamalai 606 604
... Respondents in both
the W.Ps.

Prayer : Writ Petitions have been filed under Article 226 of the Constitution of India to issue Writ of Certiorari, to calling for the records on the file of the 2nd respondent in his impugned proceedings in Compounding Notices in G.D.No.291/2016-17 and G.D. No. 292/2016- 17, dt 3.11.2016 quash the same as illegal and against the provisions of the Act.

For Petitioner : Mrs.R.Hemalatha in both the W.Ps

For Respondents :Mr.K.Venkatesh,G.A.in both the W.Ps.

COMMON ORDER

Heard Mrs.R.Hemalatha, 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 petitions are taken up for final disposal.

2. The petitioner in these writ petitions challenges the goods detention notices issued by the second respondent, by which the second respondent has detained the goods with a view to safe-guard the interest of the revenue. After the notices were issued, the second respondent has also issued compounding notices.

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 second respondent and prays for release of the goods and the vehicles.

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 second respondent in the notices, dated 03.11.2016, at Rs.37,435/- (Rupees thirty seven thousand four hundred and thirty five only) in W.P.No.39373 of 2016 and Rs.31,997/- (Rupees thirty one thousand nine hundred and ninety seven only) in W.P.No.39374 of 2016 and if the same are paid, the goods shall forthwith be released along with the vehicles. Thereafter, it is open to the petitioner to file revisions before the concerned Joint Commissioner, challenging the compounding notices.

The writ petitions are disposed of accordingly. Connected miscellaneous petitions are closed. No costs.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

To
1 Assistant Commissioner (CT)
Gummidipoondi Circle Tiruvallur District

2 Commercial Tax Officer
(Enforcement) (Roving Squad) Integrated
Commercial Tax Office District Collectorate
Campus Venkikkal Tiruvannamalai 606 604

+2 cc's to M/s.r.Hemalatha, advocate,sr.64505
+1 cc to Spl.Government Pleader,sr.64782

ak(co)
krd 10/11 W.P.Nos.39373 & 39374 of 2016