IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.39377 & 39378 of 2016 and

W.M.P.Nos.33701 & 33702 of 2016

1 M/s.Ponmani International (India) Pvt. Ltd. Rep. by its Director Mr. K.S.D.J.Durai Singh No.33 Jennies Road Saidapet Chennai-15. ... Petitioner in both the W.Ps.

Vs

1 The Deputy Commercial Tax Officer The Check Post Officer Kottakuppam Check Post Keezpthupattu. ... Respondent 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 call for the records on the file of the respondent in G.D.No.3074/2016-17 and 3075/2016-17, dated 08.11.2016, respectively, and quash the same being illegal invalid and violated the principles of natural justice.

For Petitioner : Mr.D.Vijayakumar in both the W.Ps.

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

COMMON ORDER

Heard Mr.D.Vijayakumar, the learned counsel for the petitioner and Mr.K.Venkatesh, the learned Government Advocate, who accepts notice on behalf of the respondent.

2. The petitioner has filed these writ petitions challenging the goods detention notices, issued by the respondent, in and by which, the petitioner is directed to pay tax and compounding fee for the goods, which have been detained by the respondent.

3. The learned counsel for the petitioner submits that the petitioner is ready and willing to pay one time tax and the goods may be directed to be released, giving liberty to the petitioner to file revision petition against the impugned compounding notice.

4. The prayer sought for by the petitioner is not seriously opposed by the learned Government Pleader.

5. In the light of the above, the writ petitions stand disposed of by directing the petitioner to pay one time tax, as quantified in the impugned compounding notice, to the tune of Rs.40,511/-, in W.P.No.39377 of 2016 and Rs.37,232/-, in W.P.No.39378 of 2016, before the respondent and on payment of the said amounts, the goods and the vehicles shall forthwith be released by the respondent. Thereafter, within a period of two weeks from the date on which the goods are released, the petitioner is directed to file revision petition before the jurisdictional Joint Commissioner, challenging the impugned compounding notices and canvass all factual and legal issues. The payment of one time tax effected by the petitioner will be subject to the orders to be passed by the revisional authority.

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

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To

The Deputy Commercial Tax
Officer The Check Post Officer Kottakuppam
Check Post Keezpthupattu.

+2 cc's to Mr.D.vijayakumar,advocate,sr.64515, 516

+1 cc to Spl.Government Pleader,sr.64778.

krd 10/11