IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.40438 of 2016and

W.M.P.No.34488 of 2016

Sri Ram Traders,
rep.by its Proprietor
K.Ramamoorthy
No.13, G.H.Vaigunda Perumal
Kovil Street,
Kancheepuram-631 502 ... Petitioner

vs.

Deputy Commercial Tax Officer,
Ranipet (In) Checkpost Serkadu,
Ranipet-632 106 ... 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 impugned proceedings of the respondent passed in Goods Detention Notice No.2174, dated 14.11.2016, and quash the same and further direct the respondent to release the consignment at once.

For Petitioner : Mr.N.Murali
For Respondent : Mr.K.Venkatesh,G.A.

O R D E R

Heard Mr.N.Murali, 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 has challenged the Goods Detention Notice, dated 14.11.2016, wherein, the respondent has detained the goods transported by the petitioner on the ground that the goods have moved to Kancheepuram without

Form-JJ. Since the order of detention was passed, the petitioner paid the 'one time tax' of Rs.1,06,615/- as evidenced by the payment challan, dated 14.11.2016. Subsequently, the petitioner has received a compounding notice, dated 14.11.2016, wherein 'one time tax' has been fixed at Rs.1,29,660/-.

3. The learned Government Advocate submitted that if 'one time tax' is paid by the petitioner, the Court may pass appropriate orders with further direction to approach the concerned Joint Commissioner.

4. Considering the facts and circumstances of the case, there will be a direction to the petitioner to pay a further sum of Rs.23,045/- (Rupees twenty three thousand forty five only), which is the difference between the amount paid by the petitioner towards 'one time tax' and the amount mentioned in the compounding notice, dated 14.11.2016. If the above said amount of Rs.23,045/- is remitted, then the respondent is directed to forthwith release the goods and the vehicle. Thereafter, within a period of two weeks, the petitioner is granted liberty to file a revision petition before the concerned Joint Commissioner, challenging the compounding notice, dated 14.11.2016.

5. The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Ranipet (In) Checkpost Serkadu,
Ranipet-632 106

+1cc to Mr.Murali, Advocate, S.R.No.
+1cc to the Spl.Government Pleader (Taxes), S.R.No.60084

(CO)
md(17/11/2016)

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