In the High Court of Judicature at Madras

Dated : 23.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.41024 of 2016 & WMP.Nos.35033 & 35034 of 2016

M/s.S.V.M.Tiles, rep.by its Proprietor S.Mahalingam ...Petitioner

Vs

The Deputy Commercial Tax Officer, Katpadi Checkpost, Katpadi. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records in Form 041 Goods Detention Notice 1615 dated 17.11.2016 issued by the respondent, quash the same as illegal, arbitrary and in violation of the provisions of the Tamil Nadu Value Added Tax Act and direct the respondent to release the consignments detained on 17.11.2016.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. In this writ petition, the petitioner seeks to quash the goods detention notice dated 17.11.2016 and to direct the respondent to release the goods.

3. It is seen that the respondent detained the goods on the ground that the goods were transported from Andhra to Tirunelveli and on verification of the invoice bill, it revealed that Form JJ/Form MM was not generated.

4. The learned counsel for the petitioner would submit that the petitioner is ready and willing to pay the one time tax and on such payment, the goods may be directed to be released. Further, in the affidavit filed in support of the writ petition, the petitioner has stated that the petitioner already remitted the tax amount of Rs.37,813/- on 18.11.2016.

5. The learned Government Advocate would submit that if the petitioner pays or has already paid the one time tax, this Court may issue appropriate directions.

6. Accordingly, the writ petition is disposed of with a direction to the respondent to quantify the one time tax within 24 hours of the production of the copy of this order and intimate the same to the petitioner. On receiving the intimation, the petitioner shall pay the balance of one time tax, if any, as quantified by the respondent and on payment of the same, the goods shall be released to the petitioner forthwith. No costs. Consequently, the above WMPs are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
The Deputy Commercial Tax Officer,
Katpadi Checkpost, Katpadi.

+1 cc to M/s.S.Karunakar Advocate sr 68017

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