

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.41440 of 2016 &
WMP Nos.35415 & 35416 of 2016

M/s Simmons Bedding & Furniture (India) Private Ltd.,
rep. by Mr.K.S.Ashok, Manager .. Petitioner

..Vs..

1.The Deputy Commercial Tax Officer
(Check Post Officer)
Puzhal Check Post
Chennai 600066.

2.The Assistant Commissioner (CT)
Hosur (South) Assessment Circle
Hosur.

.. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records on the files of the first respondent in G.D.No.4288/2016-17 dated 09.11.2016 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.S.Kanmani Annamalai

Addl. Government Pleader

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O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondents. By consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner has come forward with this Writ Petition challenging the Goods Detention Notice dated 09.11.2016, issued by the first respondent.

3.Though the petitioner submits that they have got requisite documents to substantiate their plea and substantiated the plea that the detention of the goods is not justified, the learned counsel on instructions submits that the petitioner is ready and willing to pay the one time tax.

4.In any event as the petitioner is ready and willing to pay one time tax, the learned Additional Government Pleader would submit that if the petitioner pays the one time tax, then appropriate orders may be passed by this Court.

5.In the light of the above, there will be a direction to the first respondent to quantify the one time tax within 24 hours from the date of receipt of a copy of this order and as soon the petitioner remits the one time tax, the goods and the vehicle shall forthwith be released. After the release of the goods, it is open to the petitioner to challenge the action initiated by the respondent, by filing a Revision Petition before the concerned Joint Commissioner and raise all contentions which have been raised in this Writ Petition. It is made clear that payment of one time tax is subject to the outcome of the Revision to be filed by the petitioner, before the concerned Joint Commissioner.

The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

1.The Deputy Commercial Tax Officer
(Check Post Officer)
Puzhal Check Post
Chennai 600066.

2.The Assistant Commissioner (CT)
Hosur (South) Assessment Circle
Hosur.

+1 cc to Mr.R.Senniappan,advocate,sr.68856

+1 cc to Spl.Government Pleader,sr.69223.

skv(co)
krd 25/11

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