

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.41424 of 2016 &
WMP No.35396 of 2016

Pipe Agencies
rep. by its Proprietor .. Petitioner

..Vs..

The Deputy Commercial Tax Officer
Katpadi Check Post
Katpadi. .. Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified mandamus to call for the records of the Respondent in his Proceedings in Goods Detention Notice No.1622/16-17 dated 21.11.2016 and quash the same and direct the Respondent to release the goods.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.S.Kanmani Annamalai
Addl. Government Pleader

सत्यमेव जयते

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondent. 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 21.11.2016, issued by the 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 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 Petition is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa

To

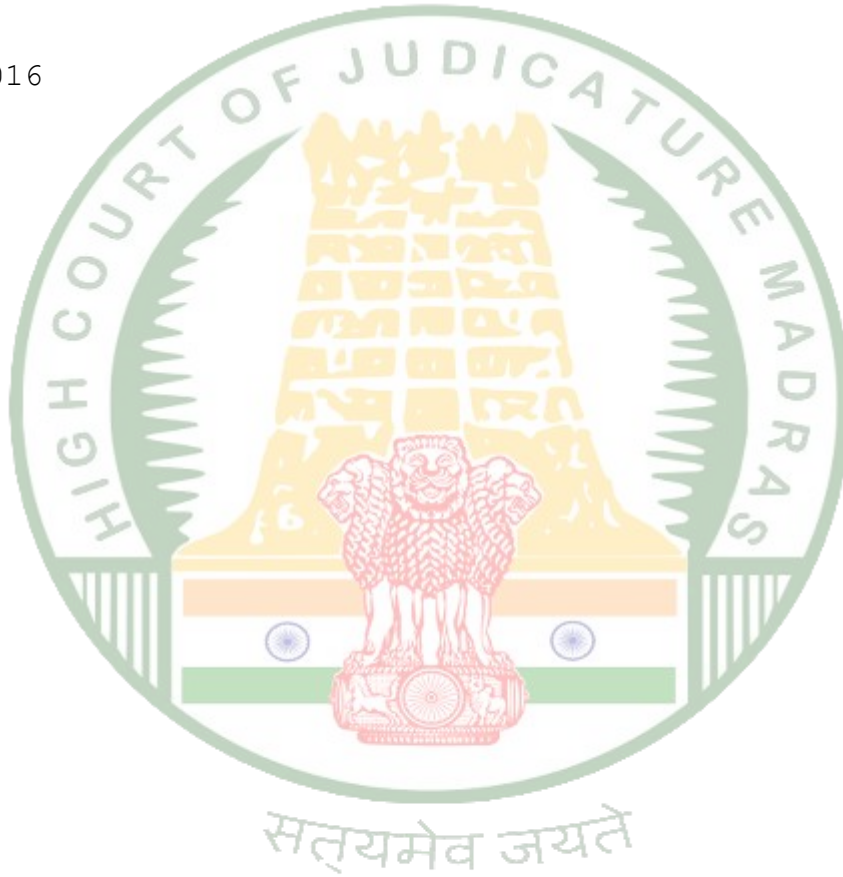
The Deputy Commercial Tax Officer
Katpadi Check Post
Katpadi.

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+1 cc to Special Government pleader Tax sr 69226
+1 cc to Mr.Adithya Reddy Advocate sr 68988

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