

In the High Court of Judicature at Madras

Dated : 28.11.2016

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.41446 of 2016

M/s. Gmmco Ltd., rep. by
its Authorized Signatory

...Petitioner

Vs
The Commercial Tax Officer (Enf)
Roving Squad, Vellore.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari Mandamus to call for the records of the respondent in his proceedings in G.D.No.601/2016-17 dated 21.11.2016 and quash this detention as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006 and further direct the respondent to release the goods detained as per the above impugned notice.

For Petitioner : Mr. C. Bakthasiromani

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 challenges a goods detention notice dated 21.11.2016.

3. The respondent also issued a compounding notice dated 23.11.2016 wherein the tax has also been computed and the petitioner has been given an option to compound the offence.

4. Though the learned counsel for the petitioner submits that the detention of goods is without jurisdiction, on instructions from the petitioner, he submits 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.

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

6. Accordingly, the writ petition is disposed of with a direction to the petitioner to pay the one time tax as quantified by the respondent in the compounding notice dated 23.11.2016 namely Rs.2,30,904/- (Rupees two lakhs thirty thousand nine hundred and four only) and on payment of the same, the goods and the vehicle shall be released forthwith. Thereafter, it is open to the petitioner to avail the revisional remedy under the provisions of the said Act. No costs.

Sd/-
Assistant Registrar

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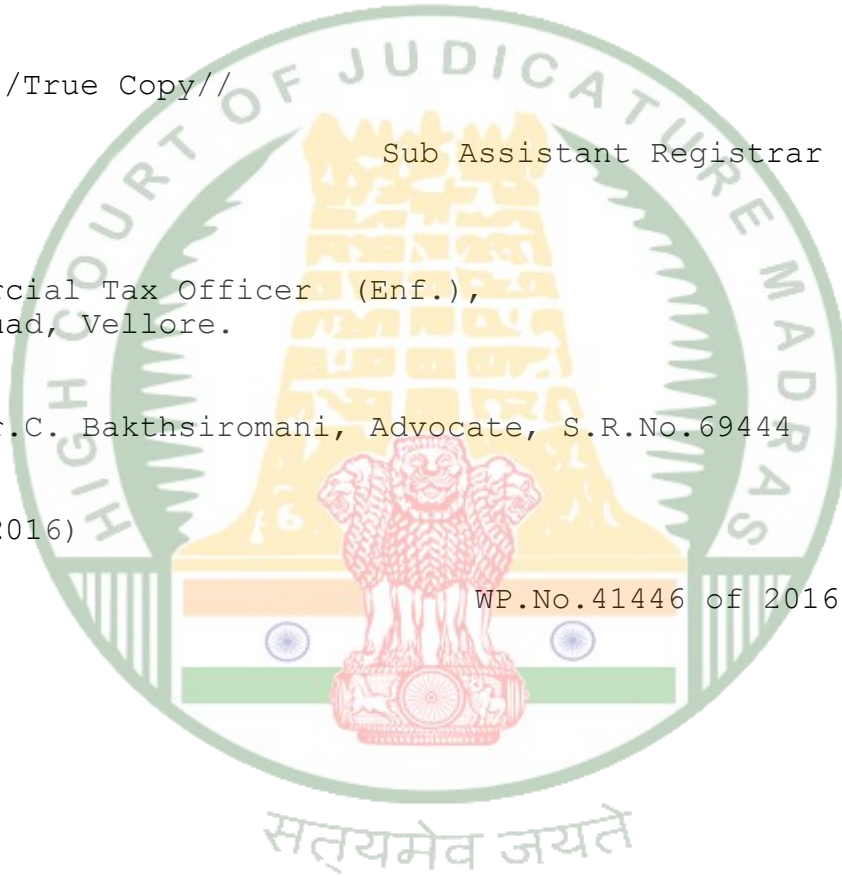
Sub Assistant Registrar

To
The Commercial Tax Officer (Enf.),
Roving Squad, Vellore.

+1cc to Mr.C. Bakthsiromani, Advocate, S.R.No.69444

(CO)
md(28/11/2016)

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