IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.12.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.42489 of 2016 and

W.M.P.No.36380 of 2016

M/s.Shubhra Logistics,
rep.by Authorised Signatory
Mr.Venkatesan, ... Petitioner

Vs

1.The Commercial Tax Officer,
(Enforcement) (Roving Squad),
Cuddalore

2.The Assistant Commissioner(CT)(Enf),
Cuddalore ... Respondents

Prayer : Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorarified mandamus to call for the records pertaining to the impugned order of goods Detention Notice No.758, dated 19.11.2016, passed by the first respondent and quash the same and further direct the first respondent to release the detained goods vehicle bearing Reg.No.TN-18H-6066 from all the liabilities.

For Petitioner : Mr.I.Arociadass for
M/S.Dass and Viswa Associates

For Respondents :Mr.K.Venkatesh, G.A.

ORDER

Heard Mr.I.Arokiadass, the learned counsel for the petitioner and Mr.K.Venkatesh, the learned Government Advocate, who accepts notice on behalf of the respondents.

2. The petitioner has filed this writ petition challenging the goods detention notice, issued by the first respondent, in and by which, the petitioner is directed to pay tax and compounding fee for the goods, which have been detained by the first respondent.

3. The learned counsel for the petitioner submits that the petitioner is ready and willing to pay one time tax and the goods may be directed to be released, giving liberty to the petitioner to file revision petition against the impugned compounding notice.

4. The learned Government Advocate submits that if the petitioner pays 'one time tax', appropriate orders will be passed.

5. In the light of the above, the writ petition stands disposed of by directing the petitioner to pay one time tax, as quantified by the first respondent in the notice, dated 21.11.2016, to the tune of Rs.4,13,023.00/-, before the first respondent and on payment of the said amount, the goods and the vehicle shall forthwith be released by the first respondent. Thereafter, within a period of two weeks from the date on which the goods are released, the petitioner is directed to file revision petition before the jurisdictional Joint Commissioner, challenging the impugned compounding notice and canvass all factual and legal issues. The payment of one time tax effected by the petitioner will be subject to the orders to be passed by the revisional authority.

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

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1.The Commercial Tax Officer,
(Enforcement) (Roving Squad),
Cuddalore.

2.The Assistant Commissioner(CT)(Enf),
Cuddalore.

+1cc to M/S.Dass Viswa Law Associates Sr.71204
+1cc to the Special Government Pleader Sr.71506

W.P.No.42489 of 2016

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