

In the High Court of Judicature at Madras

Dated: 23.12.2016

Coram

The Honourable **Mr.JUSTICE RAJIV SHAKDHER**

Writ Petition No.43893 of 2016
and WMP No.37712 of 2016

M/s.Srinivasa Textiles,
No.8/20, Vagarayampalayam,
Thotta Salai, Karumathampatti,
Coimbatore District,
rep. by its partner
Thepeeswaran.

.... Petitioner

Vs.

- 1.The Deputy Commissioner, (Enf.)
Commercial Tax,
Coimbarore.
- 2.The Commercial Tax Officer,
Palladam Roving Squad,
Tirupur.

.... Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the records of the impugned show cause notice dated 02.12.2016, in GDR.No.40022/2016-17 issued by the second respondent and quash the same as illegal and consequently, direct the respondents to release the cotton goods and its vehicle detained by them in vehicle No.TN.36 AS 1049 transported to the petitioner company.

For Petitioner : Mr.A.V.Raja

For Respondents: Mr.S.Kanmani Annamalai, AGP (T)

ORDER

1.By virtue of this Writ Petition, challenge is laid to the order dated 02.12.2016, passed by the Second respondent.

2.Consequent to the defects pointed out in the show cause notice, the subject goods have been detained.

3.The petitioner has filed reply/representation to the show cause notice dated 05.12.2016.

4.In this circumstances, the writ petition is disposed of with a direction to the respondents to dispose of the petitioner's representation dated 05.12.2016 within two days from today.

5.In case, the respondents comes to a conclusion that any tax is to be levied, the same will be calculated and upon the petitioner paying the tax, the goods will be released forthwith.

6.It is further made clear that if compounding fee is also levied by the respondents, the petitioner will have liberty to challenge the same in accordance with the procedure prescribed under TNVAT Act,

2006.

7.The writ petition is disposed of, in terms of the aforesaid directions. Consequently, connected Miscellaneous Petition is closed. There shall, however, be no orders as to costs.

Index : Yes/No

23.12.2016

DP

Note:Issue today

To

- 1.The Deputy Commissioner, (Enf.)
Commercial Tax,
Coimbarore.
- 2.The Commercial Tax Officer,
Palladam Roving Squad,
Tirupur.

RAJIV SHAKDHER,J.

DP

Writ Petition No.43893 of 2016
and WMP No.37712 of 2016

23.12.2016

<http://www.judis.nic.in>