

In the High Court of Judicature at Madras

Dated: 22.12.2016

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.44106 of 2016
& WMP No.37914 of 2016

Asian Marbles & Granites
rep. by its partner Mr.M.Faisal Khilgi

..... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Office of the Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi, Vellore District.

..... Respondent

PETITIONS under Article 226 of The Constitution of India
praying for the issuance of Writ of Certiorari calling for the
records of the case from the file of the respondent herein,
quash the impugned notice of the respondent in CD No.1632/2016-
17 dated 07.12.2016 demanding tax and compounding fee.

For Petitioner : Mr.N.Ponraj
For Respondents : Mr.K.Venkatesh, G.A.

O R D E R

1. Issue Notice. Mr.K.Venkatesh, accepts notice for the
respondent.

2. With the consent of counsel for parties, the Writ
Petition is taken up for hearing and final disposal.

3. By virtue of the captioned Writ Petition, challenge is
laid by the petitioner to a detention notice dated 07.12.2016
and the consequent compounding notice dated 07.12.2016.

4. The common ground between the parties is that the
detention of the subject goods, which comprises of granite slabs
came about, as the transporter was not carrying "on-line Form
JJ".

5. Counsel for the petitioner says that the relevant form has been generated from the Department's website, albeit, after the date of issuance of the aforementioned impugned notice. Learned counsel says that, if permitted, the said form can be furnished to the respondent.

5.1. I have put the request made by learned counsel for the petitioner to Mr.Venkatesh. Mr.Venkatesh says that if the on-line Form JJ is submitted, the matter can be re-examined.

6. Accordingly, the respondent is directed to accept the on-line Form JJ, which the petitioner intends to submit before him. Upon receipt of the said form, the respondent will pass a fresh order in the matter.

7. Resultantly, the impugned detention notice and the consequent compounding notice is set aside with liberty to the respondent to pass fresh orders, albeit, in accordance with law, as indicated above.

8. For this purpose, the representative of the petitioner will appear before the respondent on 26.12.2016 at 11.00 a.m.

9. The respondent will pass a fresh order on or before 28.12.2016.

10. The Writ Petition is, consequently, disposed of with the aforesaid direction, leaving the parties to bear the costs. Resultantly, the connected Miscellaneous Petition stands closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Deputy Commercial Tax Officer,
Office of the Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi, Vellore District.

+1 cc to Mr.Ponraj Advocate sr 74861

+1 cc to Special Government Pleader Taxes
sr 75006

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