

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.12.2016

CORAM

THE HONOURABLE MR. JUSTICE S. VAIDYANATHAN

Writ Petition No.44730 of 2016
and
W.M.P.No.38548 of 2016

MRF Ltd.
No.124, Greams Road,
Chennai - 600 006
represented by its
General Manager-Sales Tax ... Petitioner

Vs.

Commercial Tax Officer,
Pollachi Roving squad,
Pollachi - 642 001 ... Respondent

Writ Petition has been filed under Article 226 of the Constitution of India, praying for a Writ of Certiorarified Mandamus, calling for the records of the respondent in G.D.No.40142/16-17 dated 19.12.2016, and quash the same and direct the respondent to release vehicle No.TN18-C-9803 with its goods immediately upon the payment of one-time tax as per the invoice.

For Petitioner : Mr.Rahul Unnikrishnan

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (T)

ORDER

By consent, the main writ petition itself is taken up for final disposal.

2.The petitioner has challenged the show cause notice for composition of offence issued by the respondent, by which, the goods in question along with the vehicle have been detained by the respondent for verification of the genuineness of the transaction.

3.The learned counsel for the petitioner, on instructions, submits that for the present, the petitioner did not wish to go into the merits of the controversy raised by the respondent in the impugned notice, but would agree to pay the one time tax, on being quantified by the respondent and that thereafter, the petitioner will invoke the other remedies available to them under the provisions of the Tamil Nadu Value Added Tax Act, 2006.

4.In the light of the above submission made by the learned counsel for the petitioner, the writ petition is disposed of with a direction to the respondent to quantify the one time tax and intimate the same to the petitioner within a period of 24 hours from the date of receipt of a copy of this order. After receiving such intimation, the petitioner shall remit the one time tax. On such remittance, the goods in question along with the vehicle shall be released forthwith. Thereafter, it is open to the petitioner to work out their remedies in terms of the provisions of law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Vacation Officer(CS II)

//True Copy//

Sub Assistant Registrar

mmi

To

The Commercial Tax Officer,
Pollachi Roving squad,
Pollachi - 642 001.

+1cc to Mr.Rahul Unnikrishnan, Advocate, S.R.No.76454
+1cc to the Special Government Pleader(T), S.R.No.76457

W.P.No.44730 of 2016

SK(CO)
CA(29/12/2016)