

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.4542 of 2016 &
W.M.P.Nos.3883 & 3884 of 2016

M/S. Eastsun Textile Mills
Rep. by its Partner
S.No.493/1, Athimarathottam
Sirupooluvapatti Post
Tirupur-641 603 ... Petitioner

v.

- 1 The Joint Commissioner (CT) Enforcement
Commercial Taxes building
Vellore
- 2 The Deputy Commercial Tax Officer
Katpadi Checkpost
Katpadi ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the second respondent in G.D. 1790/2015-16, dated 30/01/2016 and consequential notice dated 2/2/16 and quash the same and further direct the respondents to release the consignment detained on 30.01.2016

For Petitioner : Ms.C.Rekha Kumari

For Respondents : Mr.Manoharan Sundaram
Addl. Govt. Pleader (T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus, to call for the records of the second respondent in G.D.1790/2015-16, dated 30.01.2016 and consequential notice dated 02.02.2016 and quash the same and further direct the respondents to release the consignment detained on 30.01.2016

<https://hcservices.ecourts.gov.in/hcservices/> 2 It is the case of the petitioner that the second respondent has issued the impugned notice dated 2.2.2016 proposing to levy advance tax and double the amount of tax as 'C' fees.

According to the petitioner, the impugned notice dated 2.2.2016 is not in the nature of proposal but directing the petitioner to pay the entire amount as demanded in the notice without proving any opportunity to the petitioner. The petitioner even offered to make the payment of advance tax amount and prayed for release of consignment but, till the second respondent refused to release the consignment.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader takes notice for the respondents and submitted that since no opportunity was given to the petitioner, consignment can be released on payment of one time tax, viz., Rs.1,25,509/-.

4. Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity to contest the matter and that the second respondent has detained the consignment without any proper order, the consignment can be released on payment of one time tax of Rs.1,25,509/-. Accordingly, the second respondent is directed to release the vehicle on payment of Rs.1,25,509/- to the petitioner.

With the above direction, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

Rj

To

1 The Joint Commissioner (CT) Enforcement
Commercial Taxes building
Vellore

2 The Deputy Commercial Tax Officer
Katpadi Checkpost
Katpadi

1 cc to Mr.C. Rekha Kumari, Advocate, Sr. 7700

1 cc to Special Government Pleader (Taxes), Sr. 7736

W.P.No.4542 of 2016 &
W.M.P.Nos.3883 & 3884 of 2016

BVR (CO)

kk 5/2