

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.5087 of 2016 &
W.M.P.No.4427 of 2016

Tvl.Rasi Tex(IN) Pvt. Ltd.
Represented by its Authorised Signatory
R.S. Sankar
No.273/A, Kamarajanar Salai
Attur- 636 102
Salem District. .. Petitioner

v.

- 1 The Deputy Commercial Tax Officer
Katpadi Checkpost
Katpadi
Vellore District.
- 2 The Commercial Tax Officer
Attur (Town)
Assessment Circle
Attur. ... Respondents

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, Calling for the records on the files of the 1st respondent in G.D.No.1711/2015-16 dated 03.02.2016 and 05.02.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.Cibi Vishnu
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the files of the first respondent in G.D.No.1711/2015-16, dated 03.02.2016 and 05.02.2016 and to

quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

2. It is the case of the petitioner that the first respondent has no jurisdiction or authority to detain the consignment when the goods are accompanied with valid documents in accordance with section 67(5) Tamil Nadu Value Added Tax Act, 2006. According to the petitioner, the first respondent without considering the TIN number mentioned in the sale invoice and LR copy issued by the seller in other State, has passed the impugned orders. When the goods are accompanied with valid documents in accordance with the provisions of the Act, the first respondent should not have passed the impugned orders detaining the goods.

3. Mr.R.Senniappan, learned counsel appearing for the petitioner submitted that the petitioner had already paid the advance tax of Rs.92,896/- on 8.2.2016.

4. Mr.Cibi Vishnu, learned Additional Government Pleader, takes notice for the respondents and submitted that in view of the contentions raised by the petitioner, the first respondent may be directed to release the consignment and the impugned orders dated 03.02.2016 and 05.02.2016 may be set aside.

5. Having regard to the submissions made by the learned counsel on either side, since the impugned orders have been passed without jurisdiction, the impugned orders dated 03.02.2016 and 05.02.2015 are set aside and the first respondent is directed to release the consignment detained on 03.02.2016 forthwith.

With this observation, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1 The Deputy Commercial Tax Officer
Katpadi Checkpost
Katpadi
Vellore District.

2 The Commercial Tax Officer
Attur (Town)
Assessment Circle
Attur.

+lcc to Mr.R.Senniappan, Advocate, S.R.No.8732

+lcc to the Government Pleader, S.R.No.8941

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svi (CO)
srg (11/02/2016)



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