IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5115 of 2016 &
W.M.P.Nos.4473 & 4474 of 2016

M/s.Store One Retail India Ltd
Rep. by its Assistant Engineer
S.F.No. 6981A, Perumbakkam
Erikarai, Jalladanpet,Joint Road
Chennai .. Petitioner

v.

The Commercial Tax Officer
Check Post Officer
Puzhal Check Post .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the impugned proceedings in G.D.Notice No. 2585/2015-16, dated 07.02.2016 by the respondent herein under Section 67(5) of the TNVAT Act 2006 from the files of the respondent herein quash the same

For Petitioner : Ms.Aparna Nandakumar

For Respondent : Mr.Cibi Vishnu
Addl. Govt. Pleader(T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records of the impugned proceedings in G.D.Notice No.2585/2015-16, dated 07.02.2016 by the respondent herein under Section 67(5) of the TNVAT Act, 2006 from the files of the respondent herein and to quash the same.

2. It is the case of the petitioner that even without affording an opportunity to them to explain the facts of the case, the respondent had passed the impugned order. Further, according to the petitioner, the goods transported in the vehicle were not meant for sale or transfer.

3. Ms.Aparna Nandhakumar, learned counsel appearing for the petitioner submitted that the issue involved in the present writ petition is covered by the judgement of this court made in W.P.No.39390 of 2015, dated 15.2.2015.

4. Mr.Cibi Vishnu, learned Additional Government Pleader, who takes notice for the respondent also submitted that the issue involved in the present writ petition is covered by the judgement of this court made in W.P.No.39390 of 2015.

5. Following the said decision of this court, since the respondent has not quantified the tax sofar for the purpose of release of goods, the respondent is directed to quantify the tax to be paid by the petitioner in consultation with the assessing authority and intimate the same to the petitioner within a period of one week from today and on such payment being made by the petitioner, if the goods detained are not prohibitory in nature, the same are directed to be released forthwith. As far as the compounding fee is concerned, it is open to the petitioner to adjudicate the same in the manner known to law. It is made clear that the goods shall be released on payment of one time tax by the petitioner.

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

Rj

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer
Check Post Officer
Puzhal Check Post

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 8942

+ 1 cc to Mrs.Aparna Nandakumar, Advocate SR 8750

skv(co)
prk11/2

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