IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5120 of 2016

M/s.Valeo Lighting System India Pvt. Ltd.
Rep. by its Authorised Signatory
124, Vallam A Village
Sriperumbadur Taluk
Kancheepuram District. .. Petitioner

v.

Commercial Tax Officer
Roving squad
Thiruvallur
Enforcement-II South
Chennai. .. Respondent

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 respondent and quash the goods detention notice issued in G.D.No.50/2015-16, dated 27.01.2016 and direct the respondent to release the goods.

For Petitioner : Mr.C.Baktha Siromoni
For Respondent : Mr.Cibi Vishnu
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the respondent G.D.No.50/2015-16, dated 27.01.2016, to quash the same and direct the respondent to release the goods.

2. Mr.C.Baktha Siromoni, learned counsel appearing for the petitioner submitted that the petitioner is willing to pay the one time tax to be paid for the purpose of release of goods and on such payment, the goods detained may be directed to be released. Further, the learned counsel submitted that the the issue involved in the present writ petition is covered by the judgement of this court made in W.P.No.38885 of 2015, dated 10.12.2015.

3. 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.38885 of 2015 and further submitted that the respondent may be directed to release the goods on payment of one time tax by the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, since the petitioner is willing to pay one time tax for the purpose of release of goods, the impugned order dated 27.01.2016 is set aside and on payment of one time tax, the respondent is directed to release the goods forthwith. It is open to the petitioner to adjudicate the issue with respect to tax and compounding fee before the assessing authority or the revisional authority in the manner known to law.

With these observations, the writ petition is disposed of. No costs.
Rj

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer
Roving squad
Thiruvallur
Enforcement-II South
Chennai.

+ 1 cc to Mr.C.Bakthasiromani, Advocate SR 8749

+ 1 cc to Special Govt.Pleder (Taxes) SR 8943

gj(co)
prk11/2

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