IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5171 of 2016 &
W.M.P.Nos.4545 & 4546 of 2016

M/s.Terex Equipment Pvt Ltd
Rep. by its Manager
Ashraf Meeran
Door No.3/1, Flat No.2-C
Raghu Priya Apartments
Krishnamma Road
Nungambakkam
Chennai-600 034

.. Petitioner

v.

1 The Assistant Commissioner(CT)
Valluvarkottam Assessment Circle
Chennai- 600 006

2 The Check Post Officer
Deputy Commercial Tax Officer
Hosur(Inward)
Hosur, Krishnagiri District .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, Calling for the records on the file of the 2nd Respondent in his impugned proceedings in Goods Detention Notice No. 13702/15-16 dated 14.10.2015 and quash the same as illegal and against the provisions of the Act.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.Manoharan Sundaram
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 file of the second respondent in his impugned proceedings in

Goods Detention Notice No. 13702/15-16, dated 14.10.2015 and to quash the same as illegal and against the provisions of the Act.

2. It is the case of the petitioner that even without affording an opportunity to them to explain the facts of the case, the second 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.R.Hemalatha, 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.Manoharan Sundaram, learned Additional Government Pleader, who takes notice for the respondents 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 second respondent has not quantified the tax sofar for the purpose of release of goods, the second respondents 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.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1 The Assistant Commissioner(CT),
Valluvarkottam Assessment Circle,
Chennai- 600 006.

2 The Check Post Officer,
Deputy Commercial Tax Officer,
Hosur(Inward),
Hosur, Krishnagiri District.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.8802
+1cc to the Government Pleader, S.R.No.8946

W.P.No.5171 of 2016 &
W.M.P.Nos.4545& 4546 of 2016

rsy(CO)
srg(12/02/2016)