

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.6480 of 2016 &

W.M.P.Nos.5758 & 5759 of 2016

R.Marimuthu

.. Petitioner

v.

The Commercial Tax Officer
Enforcement Wing
Roving Squad
Namakkal

.. Respondent

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 respondent in Goods Detention Notice No.1696/15-16, dated 5.12.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.C.Prabakaran

For Respondent : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

सत्यमेव जयते
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 respondent in Goods Detention Notice No.1696/15-16, dated 5.12.2015 and quash the same as being without jurisdiction and authority of law.

2. According to the petitioner, the respondent has got no jurisdiction or authority to detain the consignment when the goods are accompanied with valid documents in accordance with section 67(5) of the Tamil Nadu Value Added Tax Act, 2006.

3. Mr.C.Prabakaran, learned counsel appearing for the petitioner submitted that the petitioner is willing to pay the tax to be paid for the purpose of release of goods and on such payment, the goods detained may be directed to be released.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, takes notice for the respondent and submitted that the respondent may be directed to value the goods and fix the tax liability of the petitioner and thereafter, the petitioner may be directed to pay the tax liability and on making such payment, the respondent may be directed to release the goods.

5. Having regard to the submissions made by the learned counsel on either side, I direct the respondent to value the goods detained under the detention notice dated 05.12.2015 and fix the tax liability of the petitioner and after fixing the tax liability, the petitioner is directed to pay the tax as fixed by the respondent and on making such payment of the tax amount, the respondent is directed to release the consignment, detained under Goods Detention Notice dated 5.12.2015, forthwith.

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj
To

The Commercial Tax Officer
Enforcement Wing
Roving Squad
Namakkal

+1 cc to Mr.C.Prabakaran Advocate sr.11251
+1 cc to Special Government Pleader sr.11235

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