

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.7213 of 2016 &
W.M.P.No.6406 of 2016

M/s.Plycab Wires Pvt. Ltd.
Represented by its Senior Executive - Commercial
Mr.D.Shankar
No.21 Vathiyar Kandappa Street
Choolai
Chennai-600 112. ... Petitioner
v.

- 1 The Commercial Tax Officer
Roving Squad IV Enforcement (Central)
PAPJM Building, Greams Road
Chennai-600 006.
- 2 The Assistant Commissioner(CT)
Vepey Assessment Circle
Chennai. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent issued in G.D.No.1651/RS-IV/C/2015-2016, dated 07.02.2016 and quash the same and further direct the first respondent to release the detained consignment of imported electrical fans to the petitioner without insisting on the payment of one time tax and compounding fee.

For Petitioner : Mr.P.Rajkumar
For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent dated 07.02.2016 and to quash the same and further direct the first respondent to release the detained consignment of imported electrical fans to the petitioner without insisting on the payment of one time tax and compounding fee.

2. It is the case of the petitioner that they imported fans from China and moved the same with all statutory documents like Form KK, Bill of Entry, Foreign Commercial invoice and packing list to its godown at Plot Nos.E1 & E2, Survey No.1288/3D, Madavaram Village, Chennai, for which, the petitioner had also filed an application for including the said address as a godown. The first respondent detained the goods and vehicles and insisted the petitioner to remit one time tax and compounding fees by estimating the value of the goods by adding freight charges and gross profit at 10%.

3. Mr.P.Rajkumar, learned counsel appearing for the petitioner submitted that the petitioner is willing to pay the tax on the value of the goods, viz., Rs.33,11,325/-. Further, the learned counsel submitted that the tax on the value of the goods comes to Rs.4,80,142/-, which the petitioner is willing to pay.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondents and submitted that on payment of tax of Rs.4,80,142/-, the first respondent may be directed to release the goods and vehicles to the petitioner.

5. Having regard to the submissions made by the learned counsel on either side, since the petitioner is willing to pay the tax on the value of the goods, I direct the first respondent to release the goods and vehicles forthwith to the petitioner on receipt of a sum of Rs.4,80,142/-. The petitioner is at liberty to challenge the other aspects of the impugned order 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. Consequently, connected miscellaneous petition is closed.

Rj

-s/d-

Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To

- 1 The Commercial Tax Officer
Roving Squad IV Enforcement (Central)
PAPJM Building, Greams Road
Chennai-600 006.

2 The Assistant Commissioner (CT)
Vepery Assessment Circle
Chennai.

+ 1 cc to Mr.P.Rajkumar, Advocate SR 12174

sns (co)
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