IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.7927 of 2016 &
W.M.P.No.7054 of 2016

Tvl.Arulraj Textiles
Rep.by its Proprietor
N.Arulraj
No.125, Mariamman Koil Street
Vediarasampalayam
Pallipalayam-638 008.
Erode District. .. Petitioner

v.

1 The Checkpost Officer
The Deputy Commercial Tax Officer
Thoppur (Inward)
Kurnji Nagar
Dharmapurai District.

2 The Assistant Commissioner (CT)
Tiruchengode (Rural) Assessment Circle
Tiruchengode-638 008
Namakkal 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 files of the 1st respondent in Form No.041-Goods Detention Notice No.3619/15-16 dated 27.02.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and issue such further writ order or direction as this Honble Court.

For Petitioner : Mr.R.Senniappan

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 first respondent in Form No.041-Goods Detention Notice No.3619/15-16, dated 27.02.2016, to quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

2. According to the petitioner, the first respondent has got no authority or jurisdiction to detain the consignment when the consignment was transported with valid documents, such as, sale invoice issued by the seller and LR copy in accordance with the procedure contemplated under the Tamil Nadu Value Added Tax Act, 2006. Further, the petitioner contended that the detention of the consignment, without having any verification with the second respondent about the genuineness of the registration certificate issued by him under the TNVAT Act, is erroneous.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondents and submitted that the first respondent may be directed to verify the records from the second respondent and if the first respondent is satisfied, the first respondent may be directed to release the goods on payment of compounding fee of Rs.2,000/-.

4. Having regard to the submissions made by the learned counsel on either side and taking into consideration the fair submission made by the learned Additional Government Pleader, I direct the first respondent to verify the records from the second respondent with regard to the genuineness of the certificate issued by him under the TNVAT Act and if the first respondent is satisfied, the first respondent is directed to release the goods on payment of compounding fee of Rs.2,000/-. In these circumstances, the impugned order passed by the first respondent dated 27.02.2016 is set aside.

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

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Rj
To
1 The Checkpost Officer
The Deputy Commercial Tax Officer
Thoppur (Inward)
Kurnji Nagar, Dharmapurai District.
2 The Assistant Commissioner (CT)
Tiruchengode (Rural) Assessment Circle
Tiruchengode-638 008, Namakkal District.

+ 1 cc to MR.R.Senniappan, Advocate Sr.13691

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BVR(CO)
Eu 03.03.16