

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.8453 of 2016

and

WMP No.7523 of 2016

Tvl.Paramount Limited,  
rep by its D.A. Manager,  
Mr.Chandrakanth D. Patel,  
6, Venkata Vijayam Appts,  
No.9/11, South Road,  
West C.I.T. Nagar,  
Chennai - 35

.... Petitioner

vs

The Commercial Tax Officer (Enf),  
Check Post Officer,  
Roving Squad,  
Vellore

..... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records on the files of the respondent in G.D.No.649/2015-16 dated 02.03.2016 and quash the same.

For petitioner : Mr.D. Vijayakumar  
For respondent : Mr.V. Haribabu  
AGP (T)

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ORDER

The petitioners have filed the above writ petition to issue a Writ of Certiorari to call for the records on the files of the respondent in G.D.No.649/2015-16 dated 02.03.2016 and quash the same.

2. The case of the petitioners is that they are the contractor in operation maintenance of Effluent treatment plant and assessee on the files of the Assistant Commissioner (CT) Luz assessment Circle, Chennai. The petitioners in their regular course of business, purchased goods from "Schneider Electric Infrastructure Limited" at Vadodara. According to the petitioners, the goods were transported along with Tax Invoice, delivery note with delivery instruction. The consignment was detained by the respondent, alleging that the petitioners are not entitled to purchase the goods and also not paid the taxes to the department. According to the petitioners, the reason adduced by the respondent is arbitrary and without ascertaining the facts of the case.

3. The learned counsel for the petitioners submitted that the respondent may be directed to release the consignment and vehicle on payment of one time tax.

4. Mr.V. Haribabu, learned Additional Government Pleader (Taxes), taking notice for the respondents, submitted that on payment of one time tax by the petitioners, the respondent may be directed to release the goods and the consignment.

5. Having regard to the submissions made by the learned counsel on either side, since the respondent had passed the impugned order without giving an opportunity of hearing to the petitioners, I am of the considered view that the impugned order is liable to be set aside and accordingly, the same is set aside. The petitioner is directed to pay the one time tax amount of Rs.2,70,862/- (Rupees two lakhs seventy thousand eight hundred sixty two only) before the respondent and on payment of the said sum of Rs.2,70,862/-, the respondent is directed to release the goods and vehicle to the petitioners forthwith. It is made clear that the respondent shall proceed with the matter and pass orders on merits and in accordance with law, taking into consideration the objections and the documents, filed by the petitioner and after affording due opportunity to the petitioners,. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

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-s/d-  
Assistant Registrar

True Copy

Sub-Assistant Registrar

sr

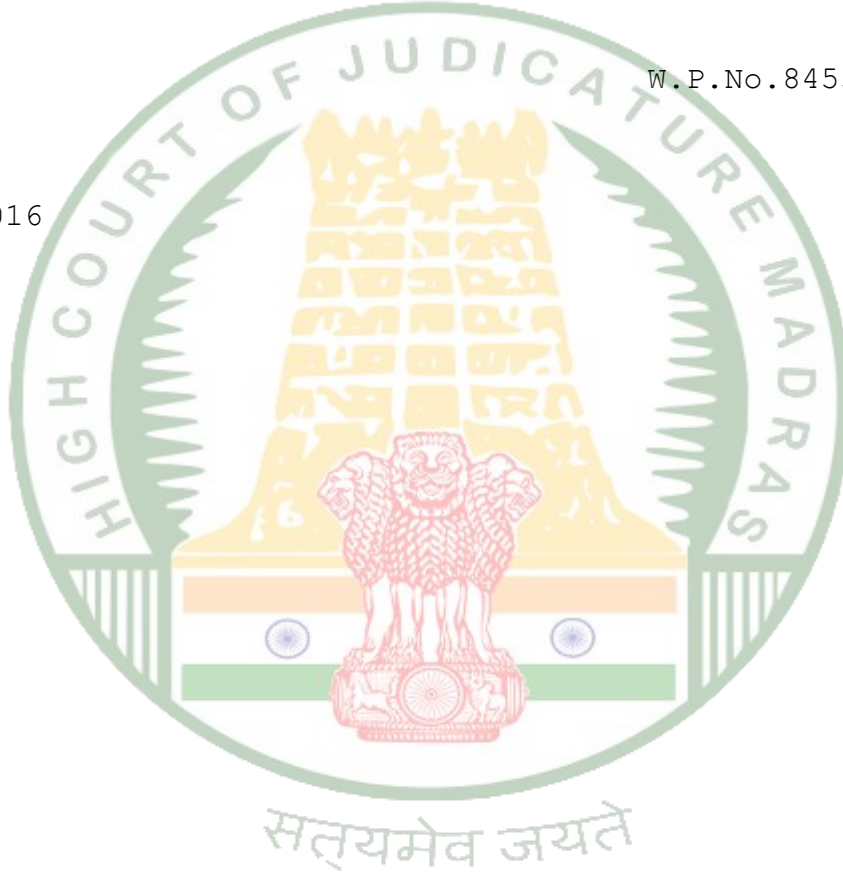
To

The Commercial Tax Officer (Enf),  
Check Post Officer,  
Roving Squad,  
Vellore

+1 cc to Mr.D.Vijayakumar Advocate sr.14588  
+1 cc to Government Pleader sr.14830

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