IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.8539 of 2016
and
WMP No.7595 of 2016

Tvl.Gem Agro Foods,
represented by its Partner,
R. Karthikeyan,
No.11-A, Anthony Samy Street,
Swaminathapuram,
Salem - 636 009 ... Petitioner

vs

1. The Assistant Commissioner (CT),
Arisipalayam Assessment Circle,
Salem - 9

2. The Commercial Tax Officer (Enf.),
Roving Squad,
Namakkal ..... Respondents

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 file of the 2nd respondent in Goods Detention Notice No.1747/15-16 dated 3.3.2016 and quash the same.

For petitioner :Mr.R.Senniappan
For respondent :Mr.S. Kanmani Annamalai AGP (T)

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 2nd respondent in Goods Detention Notice No.1747/15-16 dated 3.3.2016 and quash the same.

2. It is the case of the petitioner that they are the registered dealer and assessee on the file of the first respondent. The consignment viz., loose coconut oil, while in transit, along with sale Invoice, LR copy and e-transit pass have been detained by the second respondent on the ground that

the e-transit pass has not been given to Check Post authorities. The e-transit pass has to be delivered only to the Thoppur Checkpost and Hosur Checkpost. But in the case on hand, even before reaching Thoppur Checkpost, the vehicle had been detained by the second respondent. Even in the absence of e-transit pass, there was no provision made available with the second respondent for detaining such goods as already held by the Divisional Authority on the revision petition, submitted by the affected assessee and even after the explanation, the second respondent is not inclined to release the consignment.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, taking notice of the respondents, submitted that in view of the contentions raised by the petitioner, the impugned notice dated 03.03.2016 may be set aside and the respondents may be directed to release the goods and vehicle.

4. Having regard to the submissions made by the learned counsel on either side, since the notice issued by the second respondent itself is erroneous, the same is liable to be setaside and

accordingly, the impugned order dated 03.03.2016 is set aside and the respondents are directed to release the goods and vehicle to the petitioner forthwith, on production of a copy of this order. With the above observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.
sr

-s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To
1. The Assistant Commissioner (CT),
Arisipalayam Assessment Circle,
Salem - 9

2. The Commercial Tax Officer (Enf.),
Roving Squad,
Namakkal

+ 1 cc to Mr.R.Senniappan, Advocate, SR 14753

+ 1 cc to Spl.Govt Pleader, High Court, Madras SR 14825

mpi(co)
prk8/3 W.P.No.8539 of 2016