

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.9377 of 2016

Emerald Enterprises,
rep by its Proprietor S.Manohar
No.32/50, Giri Road, T.Nagar,
Chennai - 600 017.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Puzhal Check Post,
Chennai - 600 006.

... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified Mandamus is filed to call for the records of the respondent in G.D.No.2650/2015-16 dated 03.03.2016 and quash the same and further direct the respondent to release the goods detained.

For Petitioner : Mr.M.Arunachalakani

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified Mandamus is filed to call for the records of the respondent in G.D.No.2650/2015-16 dated 03.03.2016 and quash the same and further direct the respondent to release the goods detained.

2.On a perusal of the impugned order 03.03.2016, it is clear that the respondent had done the work of an Assessing Officer and passed the impugned order. The respondent cannot go into the details as stated in the impugned order which can be done only by the Assessing Officer.

3.The learned counsel for the petitioner submitted that the petitioner is prepared to pay the tax amount of Rs,7,360/- for getting the goods released.

4.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent had passed the impugned order without any authority, the same can be set aside and the goods may be released on payment of tax amount of Rs.7,360/-.

5.Accordingly, the impugned order passed by the respondent dated 03.03.2016 is set aside. The petitioner is directed to pay a sum of Rs.7,360/- before respondent. On receipt of the sum of Rs.7,360/-, the respondent is directed to release the goods forthwith on production of a copy of the order and the receipt for payment of Rs.7,360/-.

6.With these observations, the Writ Petition is disposed of. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer,
Puzhal Check Post,
Chennai - 600 006.

+1 cc to Mr.Arunachalakani Advocate sr.16131

+1 cc to Special Government pleader taxes sr 16147

सत्यमेव जयते

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