

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2016

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19718 of 2003

and

W.P.M.P. No.24649 of 2003

Sri Murugarajendra Oil Industry Pvt. Ltd.,
No.86, Davangere Road (NH4),
Chitradurga-577 502
Karnataka.

... Petitioner

Vs.

1. The Joint Commissioner of
Commercial Taxes,
Enforcement-I,
Greams Road, Chennai-6.

2. The Deputy Commercial Tax Officer,
Bill Trading Squad,
Enforcement-I,
Chennai-86.

... Respondents

The writ petition is filed under Article 226 of the Constitution of India praying for the issue of a writ of certiorari to call for the records of the second respondent in G.D.No.5/2003-04 dated 1.7.2003 and quash the same as not sustainable under law and ultravires in the facts and circumstances of the case.

For Petitioner : Mr.S.Raveekumar

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Heard Mr.S.Raveekumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2. The writ petition has been filed, challenging the goods detention notice, dated 1.7.2003. Pursuant to the interim order granted on 16.7.2003, the goods in question have been released subject to condition that the petitioner furnishes bank guarantee to the value of tax amount.

3. The learned Additional Government Pleader does not have instruction as to the subsequent development. Therefore, if the petitioner had furnished the bank guarantee and if the bank guarantee still continues to be alive, then it is open to the petitioner to seek for refund or adjustment of the tax by initiating appropriate steps under the provisions of the Act. However, if the entire matter has already come to an end, no further order is required to be passed by the respondents. Accordingly, the writ petition is disposed of. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

vvk

To

1. The Joint Commissioner of
Commercial Taxes,
Enforcement-I,
Greens Road, Chennai-6.

2. The Deputy Commercial Tax Officer,
Bill Trading Squad,
Enforcement-I,
Chennai-86.

+1cc to the Special Government Pleader(T), S.R.No.33346

W.P.No.19718 of 2003

GJ(CO)
CA(27/06/2016)