

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.7009 and 7010 of 2017

&

W.M.P.Nos.7630 and 7631 of 2017

M/s. Fedders Lloyds Corporation Ltd.,
Rep by its P.A. Holder Mr. P.K.Eappen,
S-23 & S-24, SIPCOT Industrial Complex, Phase III,
Mukundarayapuram, Ranipet.
Regd Office at: No. 10 Haddows Road, I Lane,
Chennai - 600 006

....Petitioner in both the W.Ps.

Vs.

1. The Dy. Commercial Tax Officer,
Ranipet Out Check post
Serkadu, Ranipet,
Vellore District.
2. The Assistant Commissioner [CT],
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Road,
Chennai-31

....Respondents in both the W.Ps.

Common Prayer:

Petitions filed under Article 226 of The Constitution of India, praying for the issuance of a Writ of Certiorari calling for the records on the files of the 1st respondent in G.D.Nos. 2596/2016-17 and 2597/2016-17 respectively, dated 11.03.2017 and quash the same being illegal, invalid, and violated the principles of natural justice and contrary to the law.

For Petitioner .. Ms. Vijayakumar
For Respondents.. Mr. K. Venkatesh,
Government Advocate (Taxes)
for R1 and R2.

C O M M O N O R D E R

Mr.Venkatesh, learned Government Advocate (Taxes) takes notice for the respondents and by consent of parties, the main

writ petitions are taken up for final disposal at the admission stage. Both these petitions are filed challenging the goods detention notice dated 11.03.2017.

2. Learned counsel for the petitioner submitted that the petitioner in both the writ petitions has not violated any of the rules and however, for the purpose of getting the goods released, the petitioner will pay the one time tax without prejudice to his rights to agitate the matter before the competent authority, and on such payment the respondents may be directed to release the goods immediately.

3. Considering the above stated facts and circumstances, this court directs the release of the goods subject to the following conditions:

a) The petitioner shall pay one time tax liability of Rs. 1,38,148/- (Rupees one lakh thirty eight thousand one hundred and forty eight only) in each case, immediately, before the second respondent.

b) On receipt of proof of such payment, the first respondent shall release the goods forthwith. Thereafter, it is open to the concerned official to pass the final order on merits and in accordance with law. It is open to the petitioner to challenge such proceedings by way of filing the revision before the appropriate authority.

No costs. Consequently, WMP Nos. 7630 and 7631 of 2017 are closed.

Sd/-

Assistant Registrar

//True Copy//

सत्यमेव जयते

Sub Assistant Registrar

To

1. The Dy. Commercial Tax Officer,
Ranipet Out Check post
Serkadu, Ranipet,
Vellore District.

WEB COPY

2. The Assistant Commissioner [CT],
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Road,
Chennai-31

+2cc to Mr.D. Vijayakumar, Advocate, S.R.No.17775

rj (CO)
md(22/03/2017)

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