IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.9046 of 2017

M/s.R.Venkata Reddy,
Rep. By its Authorised Signatory,
H.No.7/269, Near Manathu Bhagavathy Temple,
Kodukmbu Post,
Palakkad. .. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Katpadi Check Post,
Katpadi,
Vellore District. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified mandamus to call for the records of the respondent in his proceedings, in G.D.No.1503/2017-18 dated 08.04.2017 and quash this detention order as illegal and direct the respondent to release the goods detained in.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice on behalf of the respondent and by consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the Goods Detention Notice in G.D.No.1503/2017-18 dated 08.04.2017. It is seen that the respondent detained the subject matter goods on 08.04.2017, followed by issuance of the goods impugned detention notice and another notice dated 09.04.2017, indicating the one time tax and compounding fee liability as Rs.2,50,515/- and Rs.5,01,030/- respectively. The respondent has indicated certain reasons for detaining the goods.

3.According to the learned counsel for the petitioner, those reasons are erroneous and therefore, the petitioner is not liable to pay any tax. This Court, at this stage, is not inclined to go into such contention, as the petitioner can raise all such contention before the Revisional Authority challenging the imposition of tax and compound fee. The learned counsel for the petitioner, however, submitted that since the goods are to be supplied to the Southern Railway urgently, the petitioner is willing to pay the one time tax without prejudice to their contentions to be raised before the Revisional Authority and on such payment, the respondent may be directed to release the goods forthwith.

4.On the other hand, the learned Government Advocate submitted that the petitioner can challenge the imposition of tax and compounding fee before the Revisional Authority.

5.Since the petitioner has come forward to pay one time tax however, without prejudice to their contention to be raised before the Revisional Authority, this Court directs the respondent to release the goods forthwith on receipt of such one time tax, however, by giving liberty to the petitioner to agitate the matter before the Revisional Authority against the very imposition of tax and compounding fee. The writ petition is disposed of as indicated above. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vri

To
The Deputy Commercial Tax Officer,
Katpadi Check Post,
Katpadi,
Vellore District.

+1cc to Mr.C. Bakthasironmani, Advocate, S.R.No.22655
+1cc to the Special Government Pleader(Taxes), S.R.No.22670

W.P.No.9046 of 2017

RR(CO)
CB(13/04/2017)