IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.10101 of 2017
and
W.M.P.No.11082 of 2017

Essar Steel India Limited
Rep. By its Authorized Signatory
Jiten Waghela
No.A-6, SIPCT Industrial Growth Center
Sriperambadur - 602 112. ... Petitioner

Vs.

1. Deputy Commercial Tax Officer
Kandamangalam Checkpost
Lingareddypalayam-605102.

2. Deputy Commissioner (CT) - II
Large Tax Payers Unit
Dugar Tower,
Marshall Road, Egmore
Chennai - 600 008. ... Respondents

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus to call for the impugned notice of the first respondent issued in Goods Detention Notice No.3772 dated 16.04.2017 and quash the same and further direct the first respondent to release the consignment at once.

For Petitioner : Mr. N.Murali
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

This writ petition is file challenging the Goods Detention No.3772 dated 16.04.2017.

2. Mr. K.Venkatesh, learned Government Advocate takes notice for the respondents and by consent, the main writ petition itself is taken up for final disposal.

3. Heard both sides.

4. The first respondent detained the goods on 16.04.2017 and issued the impugned notice by citing the only reason that the subject matter consignment moved without e-transit pass in Form LL. No other reasons are stated for detaining the goods. According to the petitioner, the transit pass was later produced before the first respondent on 17.04.2017 and however, he refused to release the goods.

5. The learned counsel for the petitioner invited this Court's attention to the order made in W.P.No.8506/2017 on 06.04.2017 and submitted that the maximum composition fee that could be imposed in the case of the petitioner for such lapse would be only Rs.2,000/- and therefore, the detaining of the goods and calling upon the petitioner to pay taxes are totally unwarranted.

6. The learned Government Advocate fairly submitted that the goods were detained only for non-production of transit pass, for which, the composition fee of Rs.2,000/- alone is recoverable from the petitioner. He also submitted that the issue involve in this case is squarely covered by the decision made by this Court in W.P.No.8506/2017 on 06.04.2017.

7. Considering the fact that the goods were detained only by citing the reason that the transit pass was not produced and considering the admitted position that for such lapse only a sum of Rs.2,000/- is liable to be imposed as a composition fee and further considering the fact that the said issue has already been considered by this Court and found in favour of the petitioner therein in W.P.No.8506/2017 on 06.04.2017, I am of the view that the petitioner herein is also entitled to similar relief. Accordingly, the writ petition is allowed and the impugned detention notice is set aside. Consequently, the petitioner is directed to pay a sum of Rs.2,000/- before the 2nd respondent, being the composition fee for not producing the transit pass. On receipt of such payment, the 1st respondent shall release the goods forthwith. No costs. Consequently, connected miscellaneous petition is closed.

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

True Copy

Sub-Assistant Registrar

To

1. Deputy Commercial Tax Officer
   Kandamangalam Checkpost
   Lingareddypalayam-605102.

2. Deputy Commissioner (CT) - II
   Large Tax Payers Unit
   Dugar Tower,
   Marshall Road, Egmore
   Chennai - 600 008.

+1 CC to Mr. N. Murali, Advocate sr 24440

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