IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.10128 of 2017
and
W.M.P.No.11111 of 2017

Tvl.Multicity Digital Consortium Pvt. Ltd.,
Represented by its Director
T.K.Arjunaan
No.124, 2nd Floor, Ramasamy Lay-out
DPF Street, Papanaickenpalayam,
Coimbatore - 641 037. ...Petitioner

Vs.

1. The Commercial Tax Officer
(Enforcement)
Roving Squad-I,
Coimbatore.

2. The Assistant Commissioner (CT)
Thudiyalur Assessment Circle
Coimbatore.

3. The Special Commissioner and Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

4. The Joint Commissioner (Enforcement)
Commercial Taxes Department,
Coimbatore.

... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent in GDR.44596/2017-18/OR.Nil/2016-17 dated 12.04.2017 and quash the same as being without jurisdiction and authority of law and contrary to the circular issued by the 3rd respondent in Circular No.33/2014-Q4/7752/2014 dated 17.07.2014.

For Petitioner : Mr.R.Seniappan
For Respondents : Mr. K.Venkatesh
Government Advocate.

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice on behalf of the respondents. 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 No.44596 dated 12.04.2017. Consequently, the petitioner seeks for release of the goods so detained.

3. Heard both sides.

4. It is seen that the first respondent had detained the goods and the lorry bearing Registration No.TN-99-10578 on 11.04.2017, followed by issuance of Goods Detention Notice impugned in this writ petition indicating some reasons for detention of such goods.

5. Learned counsel for the petitioner submitted that the petitioner has not violated any Rules and however, for the purpose of getting the goods released, the petitioner will pay the tax to be determined by the first respondent without prejudice to their rights to agitate the matter before the competent authority by way of revision. Therefore, he submitted that once the petitioner pays the tax liability, the first respondent may be directed to release the goods immediately.

6. Learned Government Advocate appearing for the respondents submitted that the tax and compounding fee liability will be determined immediately and informed to the petitioner.

7. 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 is of the view that it would suffice for the present to direct the first respondent to release the goods 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. Thus, the writ petition is disposed of by, directing the first respondent to assess the tax and compounding fee and inform the same to the petitioner immediately. On receipt of such information, the petitioner is permitted to pay the one time tax to the first respondent, without prejudice to their rights in the revision to be filed as against such

imposition of tax and compounding fee. On receipt of such payment of tax, the first respondent shall forthwith release the goods. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

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To

1. The Commercial Tax Officer
   (Enforcement)
   Roving Squad-I,
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   Coimbatore.

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   Commercial Taxes Department,
   Coimbatore.

+1 cc to M/s.R.Sennaiappan Advocate sr 25925
+1 cc to Special Government Pleader Taxes sr 25917

W.P.No.10128 of 2017

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