IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.9173 of 2017

M/s.Sheela Foam Limtite,
Rep. By its Authorised Signatory,
Sipcot Industrial Growth Centre,
Perundurai,
Erode. ...Petitioner

Vs.

Commercial Tax Officer,
Roving Squad,
Enforcement (South),
Chennai 600 006.
.. 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.3/2016-17 dated 06.04.2017 and quash the goods detention proceeding as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act 2006 and direct the respondent to release the goods as no goods can be detained on surmises.

For Petitioner: Mr.C.Baktha Siromoni
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (T)

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader, takes notice on behalf of the respondent. 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.3/2016-17 dated 06.04.2017. Consequently, the petitioner seeks for release of the goods so detained.

3. Heard both sides.

4. It is seen that the respondent had detained the goods and the vehicle bearing Registration No.TN-19U 0763, 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 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 respondent may be directed to release the goods immediately.

6. Learned Additional Government Pleader appearing for the respondent 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 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 accordingly. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vri

To

Commercial Tax Officer,
Roving Squad,
Enforcement (South),
Chennai 600 006.

+1cc to Mr.Bakthasiromani, Advocate, S.R.No.22654
+1cc to the Government Pleader, S.R.No.22672

W.P.No.9173 of 2017

CNR(CO)
RS(13/04/2017)