IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.7191 of 2017
and
WMP.Nos.7812 & 7813 of 2017

M/s.Bevcon Wayors Pvt. Ltd.,
Represented by its Authorized Signatory
Mr.Ramesh .. Petitioner

Vs.

1.The Commercial Tax Officer
(Enforcement) (RS), Cuddalore
Office of Assistant Commissioner (CT) (Enf)
Cuddalore.

2.The Commissioner of Commercial Taxes
Chepauk, Chennai-600 005.

3.Government of Tamil Nadu
Represented by its Secretary
Commercial Tax Department
Fort St. George, Chennai-600 009. .. Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the record on the file of the 1st respondent, quashing the detention order dated 28.02.2017 and demand notice dated 01.03.2017 passed in GDN No.781 of 2016-17.

For Petitioner : Mr.M.N.Rajanandhi Varmasiva

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax), takes notice for the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the Goods Detention Notice dated 28.02.2017.

3. Heard both sides.

4. It is seen that the subject matter goods were detained by the first respondent on 28.02.2017, based on certain reasons, set out in the impugned notice. According to the petitioner, they have not violated the rules and on the other hand the transport of the subject matter goods is in accordance with law. Therefore, it is contended by the petitioner that the detention of the goods by the first respondent is unlawful. However, without prejudice to the said contention, the learned counsel appearing for the petitioner submitted that the petitioner is interested in getting the goods released immediately by making one time tax payment, that too, without prejudice to the rights to agitate the matter before the appropriate Revisionary Authority, only to avoid further delay in getting the goods released. Therefore, he submitted that the authority concerned may be directed to release the goods, once such payment is made by the petitioner.

5. The learned Additional Government Pleader (Tax) appearing for the respondents submitted that the final order will be passed by the Competent Authority and thereafter, it is open to the petitioner to challenge the same before the Revisionary Authority.

6. Considering the fact that the petitioner has come forward to pay the one time tax, 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 one time tax payment of Rs.2,97,624/-. Liberty is given to the petitioner to approach the Revisional Authority, once the final order is passed, challenging the tax as well as compounding fee. It is made clear, that the petitioner has to pay such one time tax immediately on receipt of a copy of this order before the first respondent. On receipt of such payment, the first respondent is directed to release the goods without any further delay, forthwith.

7. This writ petition is disposed of, accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(AS)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer
   (Enforcement) (RS), Cuddalore
   Office of Assistant Commissioner (CT) (Enf)
   Cuddalore.

2. The Commissioner of Commercial Taxes
   Chepauk, Chennai-600 005.

3. Government of Tamil Nadu
   Represented by its Secretary
   Commercial Tax Department
   Fort St. George, Chennai-600 009.

+1cc to Mr. RajanandhiVaramasiva, Advocate, S.R.No.18404

W.P.No.7191 of 2017

ss(co)
rmp(24/03/17)