IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 01.03.2017
CORAM:
THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM
W.P. No.4233 of 2017
and WMP No.4389 of 2017

M/s. Ramco Industries Ltd.,
Rep by its Company Secretary & Senior
General Manager (Legal),
Mr.S.Balamurugasundaram,
Auras Corporate Centre,
6th Floor, 98-A, Dr.Radhakrishnan Salai,
Mylapore, Chennai 600 004. .. Petitioner

Vs.

1 The Commercial Tax Officer,
(Enforcement) Roving Squad,
Cuddalore.

2 The Assistant Commissioner (CT)
Thiruvallikeni Assessment Circle,
Chennai. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent in GDN No.772/2016-2017 dated 10.02.2017 and quash the same and further direct the first respondent to release the detained consignment of 22.50 Mts contained in 20 Pallets (450 Bags) of "Chrysotile Fibre of Russian Origin Grades 4-20 without insisting on one time tax and two times tax as compounding fees.

For Petitioner : Mr.P.Rajkumar
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.P.Rajkumar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing on behalf of the respondents.

2. The Writ Petition has been filed to call for the proceedings of the 1st respondent in GDN No.772/2016-2017 dated 10.02.2017 and quash the same and further direct the first respondent in GDN No.772/2016-2017 dated 10.2.2017 and quash the same and further direct the first respondent to release the detained consignment of 22.50 Mts contained in 20 Pallets (450

Bags) of "Chrysotile Fibre of Russian Origin Grades 4-20 without insisting on one time tax and two times tax as compounding fees.

3. The learned counsel appearing for the petitioner submits that the petitioner is a manufacture of Fibre cement sheets and other allied cement products and a registered dealer on the files of the second respondent under the provisions of the Tamil Nadu Value Added Tax Act (TN VAT) and also under the Central Sales Tax Act, 1956. The petitioner has 10 factories in the Country, including the one at Gangaikondan, SIPCOT, Tirunelveli District. For manufacture of Fibre cement sheets and other allied cement products, the petitioner used to purchase raw materials from other states and also used to import fibre from Foreign Countries. The learned counsel for the petitioner would further submit that the petitioner imported "Chrysotile Fibre of Russian Origin Grades 5-65" of 270 MTs and "Chrysotile Fibre of Russian Origin Grades 4-20 of 67.50 Mts from M/s.Konimpex Ltd, Poland. The foreign supplier raised invoice No.F/TR/1102016120055 dated 22.12.16, packing list and the goods were supported by Bill of lading.

4. It is further stated that the goods reached the Chennai Port and the petitioner through its clearing and Forwarding Agent, paid the custom duty. For the imported consignment and also filed the Bill of Entry dated 03.02.2017, for the clearance of the goods. The Clearing and Forwarding Agent arranged for the 15 trucks and the major portion of the imported consignment were dispatched in 10 trucks on 07.02.2017 and the balance portion were dispatched on 09.02.2017 and on 10.02.2017 respectively. Out of the 15 trucks which moved from the Chennai Port transporting the 337.50 MTS of petitioner's imported consignment, 14 trucks have already reached the petitioner's factory at Gangaikondan and only one truck was detained by the respondent. The first respondent immediately issued the goods detention notice dated 08.02.2017 for which the petitioner gave explanation on 09.02.2017. The learned counsel would submit that the goods were detained mainly on the ground that in the Form KK declaration, the transport vehicle number was not specified. The entire proceedings of the first respondent is illegal.

5. The Learned Government Advocate appearing for the the respondents would submit that the respondent on verification found that the transaction is genuine and to the effect, the learned Government has produced a letter dated 28.02.2017, sent by the respondent to the learned Government Advocate.

6. In view of the above submissions, the impugned order is set-aside and the respondents are directed to release the detained consignment forthwith. Accordingly, the Writ Petition is allowed. There is no order as to costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

jv

To

1 The Commercial Tax Officer,
(Enforcement) Roving Squad,
Cuddalore.

2 The Assistant Commissioner (CT)
Thiruvallikeni Assessment Circle,
Chennai.

+1 cc to Mr.P.Rajkumar Advocate sr 13194

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