IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.9329 of 2017

and W.M.P.No.10303 of 2017

Tvl.Navakar Impex Pvt.Ltd.,
rep. by its Director
Mr.Jainik A.Jain,
No.21, vathiar Kandan Pillai Street,
Choolai,
Chennai-112. ..Petitioner

Vs.

The Commercial Tax Officer,
Roving Squad, Enforcement,
Chennai South,
Chennai-6. .. Respondent

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 file of the respondent in G.D.No.4/2017-18 dated 12.04.2017 and quash the same being illegal, invalid and violated the principles of natural justice and contrary to law.

For Petitioner: Mr.D.Vijayakumar.
For Respondent : Mr. K.Venkatesh
Government Advocate.

O R D E R

Mr.K.Venkatesh, learned Government Advocate, 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.4/2017-18 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 respondent had detained the goods and the lorry bearing Registration No.WB-23-D-1623 on 12.04.2017, 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 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 counsel 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. Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Roving Squad, Enforcement,
Chennai South,
Chennai-6.

+1cc to Mr.D. Vijaya Kumar, Advocate, S.R.No.23192

ks(CO)
md(18/04/2017)

W.P.No.9329 of 2017