IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.6354 of 2017
and
W.M.P.Nos.6850 and 6851 of 2017

The Supreme Industries Ltd.
rep. by J.Jayakumar,Accounts Executive,
Authorised Singatory,
No.90 and 91,Sanyasikuppam,
Puducherry - 605 107. ...Petitioner

Vs.

1. The Deputy Commercial Tax Officer/
Check Post Officer, Kandamangalam Check Post,
Lingareddypalayam, Villupuram District,
Tamil Nadu.

2. The Commercial Tax Officer,
Puducherry Assessment Circle,
Puducherry.

3. The Commercial Tax Officer,
Hosur Assesment Circle,
Hosur, Tamil Nadu. ....Respondents

Petition filed under Article 226 of The Constitution of India, praying for the issuance of a Writ of Certioriarified Mandamus to call for the records on the file of the 1st respondent in G.D.No.3765/16-17 dated 11.03.2017, and quash the same and direct the 1st respondent to release the goods detained in G.D.No.3765/16-17 dated 11.03.2017 along with vehicle No.TN 04 AH 8449.

For Petitioner	...	Mr.S.N.Kirubanandam
For Respondents R1 & 2	..	Mr.K.Venkatesh, Government Advocate.
R3	..	M/s.Reena Iswarya,AGP(P)

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 against the Goods Detention Notice No.3765/16-17 dated 11.03.2017. 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 04 AH 8449 on 11.03.2017, 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 a sum of Rs.72,200/- representing 5% of the approximate value of the goods as stated in the goods detention notice 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 above said amount, the 1st respondent may be directed to release the goods immediately.

6. Learned counsel for the respondents submitted that the respondents will pass appropriate orders fixing the compounding fee and inform the same to the petitioner without loss of further time.

7. Considering the above facts and circumstances, without prejudice to the contentions to be raised by the petitioner before the Revisional Authority, this Court directs the petitioner to pay a sum of Rs.72,200/-(Rupees senventy two thousand two hundred only) representing 5% of the approximate value of the goods as stated in the Goods Detention Notice, by way of demand draft taken in the name of the 3rd respondent.

Upon furnishing the proof of making such payment, the goods along with vehicle No.TN 04 AH 8449 shall be released by the 1st respondent, 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 are closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1. The Deputy Commercial Tax Officer/
Check Post Officer,
Kandamangalam Check Post,
Lingareddypalayam,
Villupuram district,
Tamil Nadu.

2. The Commercial Tax Officer,
Puducherry Assessment Circle,
Puducherry.

3. The Commercial Tax Officer,
Hosur Assesment Circle,
Hosur, Tamil Nadu.

+1cc to M/s.S.N.Kirubanandan,Advocate sr.16230

W.P.No.6354 of 2017

cnr(co)
ss(15/3/2017)