IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.9384 of 2017

Jennex Granite Industries Pvt.Ltd.
represented by tis Director,
E16, Phase II,
Expansion 1, Sipcot Industrial Complex,
Hosur - 635 109. .. Petitioner

Vs.

1. The Commercial Tax Officer (Enf)
Roving Squad,
Vellore.

2. Tulip granites Private Ltd.,
Plot No.33, IN APIIC Building Products SEZ
Annangi Village,
Maddipdu Mandal,
Praskashan District (AP) .. Respondents

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 1st respondent in his Proceedigns in Goods Detention Notice No.503/2017-18 dated 12.04.2017 and consequential compounding Notice dated 13.04.2017 and quash the same and direct the 1st respondent to release the goods.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.K.Venkatesh,
Government Advocate (Tax)

O R D E R

Mr.K.Venkatesh, learned Government Advocate (Tax) takes notice for the respondents. By consent, 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 12.04.2017 and the consequential compounding fee notice dated 13.04.2017.

3. Heard both sides.

4. It is seen that the 1st respondent detained the subject matter goods, based on certain reasons set out in the impugned proceedings.

5. Learned counsel for the petitioner submitted that the petitioner has not violated any rules and therefore, the impugned proceedings are bad in law. However, for the purpose of getting the goods released immediately so as to allow the same to reach its destination, the learned counsel for the petitioner submitted that the petitioner will pay one time tax fixed and demanded by the 1st respondent, without prejudice to their rights to agitate the matter before the competent revisional authority, challenging such imposition of one time tax and compounding fee. Therefore, he submitted that once the petitioner pays the one time tax, the respondents may be directed to release the goods immediately.

6. Learned Government Advocate appearing for the 1st respondent submitted that since the tax and the compounding fee liability have been arrived at, it is for the petitioner to work out their remedy before the Revisional Authority by challenging the impugned proceedings.

7. Upon hearing the learned counsel appearing on either side and considering the facts and circumstances of the case and more particularly, the submission made by the learned counsel that the petitioner would pay one time tax, however, without prejudice to their contention to be raised before the Revisional Authority, this Court is of the view that it would suffice for the present to direct the respondents to release the goods on receipt of 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. On receipt of such payment of tax, the respondents shall forthwith release the goods. Accordingly, the writ petition is disposed of. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vsi

To

1. The Commercial tax Officer (Enf)
   Roving Squad,
   Vellore.

+1cc to Mr.Adithya Reddy,Advocate sr.23310

+1cc to Special Government Pleader sr.23384

W.P.No.9384 of 2017

nm(co)
ss(19/4/2017)