IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2017

CORAM:

THE HON'BLE MR.JUSTICE K.KALYANASUNDARAM

W.P.No.5377 of 2017 &
W.M.P.Nos.5708 & 5709 of 2017

M/s.Avani Petrochem Pvt. Ltd.,
Rep. by its Manager - DIPAK B.SHAH,
Corporate Office: 3rd Floor,
Padmavathi Complex, Srinagar Society,
BPC Road, Akota,
Vadadara-390 020. ...Petitioner

Vs

The Commercial Tax Officer,
Roving Squad, Enforcement,
Villupuram. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings in G.D.No.1215/2016-2017, dated 20.02.2017, quash the same as illegal and against the provisions of the Act.

For petitioner : M/s.R.Hemalatha
For respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard M/s.R.Hemalatha, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned learned Additional Government Pleader (Taxes), who took notice for the respondents and with their consent, the writ petition is taken up for disposal.

2. This Writ Petition has been filed challenging the Goods Detention Notice No.1215/2016-2017, dated 20.02.2017, issued by the respondent as being without jurisdiction and authority of law and contrary to the principles of natural justice.

3. Though several contentions have been raised by the petitioner challenging the impugned Notice, the learned counsel for the petitioner submits that the petitioner is ready and willing to pay the "One Time Tax" as quantified by the

respondent for a sum of Rs.3,57,120/- and the goods may be directed to be released and the petitioner will thereafter pursue his remedies under the provisions of the TNVAT Act.

4. The learned Additional Government Pleader would submit that the petitioner is not a registered dealer in the State of Tamil Nadu and therefore, the goods may be released after furnishing the bank guarantee for the one time tax as well as the compounding fee.

5. In reply, the learned counsel for the petitioner submitted that the goods are being transported from Gujarath to Pondicherry via Tamilnadu and the apprehension of the respondent is that there is a possibility of unloading the goods within the State of Tamil Nadu, is not correct.

6. In the light of the above, there will be a direction to the petitioner to pay " One Time Tax" of Rs.3,57,120/- and on such payment, goods shall be forthwith released. Thereafter, it is open to the petitioner to file a Revision against the impugned notice and raise all contentions before the Authority.

7. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

The Commercial Tax Officer,
Roving Squad, Enforcement,
Villupuram.

+1cc to Special Government Pleader SR. 14148

+1cc to M/S. Hemalatha, Advocate SR. 13945

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SU(CO)
VR(3/3/2017)