IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.7458 of 2017
and
W.M.P.No.8148 of 2017

Profive Engineering Pvt. Ltd.,
Flat No.3/D, Garden City,
Phase 1/A, S.No.109/110,
Warje Pune 411 052. ...Petitioner

Vs.

The Deputy Commercial Tax Officer
Kandmangalam Check Post
@ Lingareddipalayam
Villupuram.
... Respondent

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 respondent in his proceedings in G.D.NO.3762/2016-2017 dated 10.03.2017 and quash the same and direct the respondent to release the goods.

For Petitioner : Mr.Adithya Reddy.

For Respondents : Mr. S.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

Mr. S.Kanmani Annamalai, learned Additional Government Pleader (Tax), takes notice on behalf of the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the Goods Detention Notice No.3762 dated 10.03.2017, based on certain discrepancies referred to therein. According to the petitioner, there is no violation of rules committed by the petitioner and therefore, the discrepancies pointed out by the respondent are not correct. This Court, at this stage, is not inclined to go into the rival contention of the parties, as it is for the petitioner to challenge the proceedings before the appropriate Revisional Authority in the manner known to law, if the petitioner is having any grievance against the imposition of tax and compounding fee.

3. The learned counsel appearing for the petitioner submitted that without prejudice to the contention of the petitioner, they may be permitted to pay the one time tax liability of Rs.72,835/- as stated in the impugned proceedings for release of the goods, so that they may agitate the matter before the Revisional Authority, challenging the imposition of tax as well as compounding fee.

4. Considering the fact, that the goods were detained on 10.03.2017 and that the petitioner has also come forward to make one time tax liability, without prejudice to their contention to be raised before the Revisional Authority, I am of the view that the respondent can release the goods on receipt of payment of one time tax liability of Rs.72,835/- as stated in the impugned proceedings itself.

5. Accordingly, this writ petition is disposed of by directing the petitioner to pay a sum of Rs.72,835/- being one time tax liability immediately on receipt of a copy of this order to the respondent. On receipt of such payment of tax, the respondent shall release the goods and the vehicle forthwith. It is open to the petitioner, to challenge the impugned demand including the compounding fee before the appropriate Revisional Authority in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

mk

To

The Deputy Commercial Tax Officer
Kandmangalam Check Post
@ Lingareddipalayam
Villupuram.

+1cc to Mr.AdithyaReddy, Advocate, S.R.No.18897

W.P.No.7458 of 2017

pvs(co)
rmp(27/03/17)