IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.10527 of 2017

M/s.Steel Authority of India Ltd.,
Rep. by the Deputy General Manager
Sathankadu, Manali, Chennai-600 068. ..Petitioner

Vs.

Deputy Commercial Tax Officer
Ranipet (in) Check Post,
Serkadu. .. 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.2023/2017-18 dated 14.04.2017 and quash this detention order as illegal and direct the respondent to release the goods detained.

For Petitioner : Mr.C.Bakthasiromoni
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.2023/2017-2018 dated 14.04.2017. It is seen that the respondent detained the subject matter goods on 14.04.2017, followed by issuance of Goods Detention Notice impugned in this writ petition indicating the one time tax of Rs.48,942/-. The respondent has indicated certain reasons for detention of such goods.

3. According to the learned counsel for the petitioner, those reasons are erroneous and therefore, the petitioner is not liable to pay any tax. He further submitted that however for

the purpose of getting the goods released, the petitioner will pay one time tax, without prejudice to their contentions to be raised before the Revisional Authority and on such payment, the respondent may be directed to release the goods forthwith.

4. On the other hand, the learned Government Advocate appearing for the respondent submitted that the petitioner can challenge the imposition of tax before the Revisional Authority.

5. This Court, at this stage, is not inclined to go into such contention, as the petitioner can raise all such contention before the Revisional Authority challenging the imposition of tax.

6. 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. This writ petition is disposed of as indicated above. No costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

To

The Deputy Commercial Tax Officer
Ranipet (in) Check Post,
Serkadu.

+1cc to Mr.C. Bakthasiromoni, Advocate Sr. 25044

W.P.No.10527 of 2017

RJ(CO)
VR(26/4/2017)