IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHNDRABAABU

Writ Petition No.10615 of 2017
and
WMP.No.11554 of 2017

Tvl. The Supreme Industries Ltd.,
Rep. by J.Jayakumar
Accounts Executive, Authorised Signatory
No.90 & 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 Assessment Circle
Hosur, Tamil Nadu. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the first respondent in G.D.No.3776/17-18 dated 22.04.2017, quash the same and direct the 1st respondent to release the goods detained G.D.No.3776/17-18 dated 22.04.2017 along with vehicle No.TN 30 AJ 2779.

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

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) takes notice for the respondents. 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 against the Goods Detention Notice No.3776/17-18 dated 22.04.2017. Consequently, the petitioner seeks for release of the goods.

3. Heard both sides.

4. It is seen that the first respondent had detained the goods on 22.04.2017, on the reason set out in the impugned proceedings.

5. The learned counsel appearing 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 the one time tax towards the approximate value fixed in the impugned goods detention notice, without prejudice to their rights to agitate the matter before the competent Revisional Authority. Therefore, he submitted that the first respondent may be directed to release the goods, once the petitioner pays the one time tax. He further submitted that the said payment will be made by the petitioner before the first respondent by way of demand draft taken in the name of third respondent.

6. The learned Additional Government Pleader (Tax) appearing for the respondents submitted that the petitioner can agitate the matter before the Revisional Authority by filing appropriate revision.

7. Considering the above facts and circumstances and considering the fact that the petitioner has come forward to pay the one time tax, however without prejudice to their contention to be raised before the Revisional Authority, this Court is of the view that the goods can be released on such payment of one time tax.

8. Accordingly, this writ petition is disposed of, as follows:-

(a) The petitioner shall pay the one time tax by way of demand draft taken in the name of the third respondent.

(b) On receipt of such payment, the first respondent shall release the goods forthwith.

(c) The petitioner is at liberty to challenge the imposition of the one time tax and compounding fee before the appropriate Revisional Authority in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant 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 Assessment Circle
Hosur, Tamil Nadu.

+1cc to Mr.S.N. Kirubanandam, Advocate, S.R.No.24909

rj(CO)
md(25/04/2017)

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