IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.9546 of 2017
and
W.M.P.No.104892 of 2017

M/s.Cera Sanitaryware Limited Chennai
Represented by its Depot Manager
Mr.P.Govindaraj,
S/o A.M.Parthasarthy,
No.90, G.N.T.Road, Ponniamman Medu,
Madhavaram
Chennai - 600 010 .. Petitioner

Vs.

The Commercial Tax Officer ,
Roving Squad, Poonamallee,
Envorcement-II,
South Chennai,
Chennai. .. 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 impugned proceedings of the respondent in Goods Detention Notice No.29 dated 28.03.2017 and to quash the same and to further direct the respondent to release the detained consignment Sanitaryware and vehicle bearing No.TN-18 AB 3097 to the petitioner without imposing any condition of payment of advance tax and two times of the tax as compounding fee.

For Petitioner : Mr.R.Singaravelu
For Respondent : Mr.K.Venkatesh,
Government Advocate (Tax)

O R D E R

Mr.K.Venkatesh, learned Government Advocate (Tax) takes notice for the respondent. 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 28.03.2017.

3. Heard both sides.

4. It is seen that the 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 to be determined by the respondent without prejudice to their rights to agitate the matter before the competent authority by way of revision. Therefore, he submitted that once the petitioner pays the tax liability, the respondent may be directed to release the goods immediately.

6. Learned Government Advocate appearing for the respondent submitted that the tax and compounding fee liability will be determined immediately and informed to the petitioner and 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 respondent 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 imposition of tax and compounding fee. On receipt of such payment of tax, the respondent shall forthwith release the goods. Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar(CSVIII)

True Copy

Sub-Assistant Registrar

vsi

To

The Commercial Tax Officer ,
Roving Squad, Poonamallee,
Envorcement-II,
South Chennai,
Chennai.

+2 ccs to Mr.B.Sangaravel Advocate sr 23477
+1 cc to Special Government Pleader sr 23763

W.P.No.9546 of 2017

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