IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:28.03.2017

C O R A M

THE HON'BLE Mr.JUSTICE K. RAVICHANDRABAABU

W.P.No.7665 of 2017
and
WMP.No.8381 & 8382 of 2017

M/s. Shriji Exports,
Represented by its Proprietor Babulal,
No.209, Sivagagai Road,
Varichiyur,
Madurai-20 ... Petitioner

Vs

The Deputy Commercial Tax Officer (ENF)
(Roving Squad),
Thirvannamalai. ... Respondent

Prayer:
Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records in G.D Notice 285/2016-17 dated 23.03.2017 issued by the respondent and to quash the same as illegal, arbitrary and in violation of the provisions of the TNVAT Act and direct the respondent to release the consignments detained on 23.03.2017.

For petitioner : Ms.Vinu Prabha
For M/s.S.Karunakar
For respondent : Mr. S. Kanmani Annamalai
Additional Government Pleader (Tax)

ORDER

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

2. Heard both sides.

3. The petitioner is aggrieved against the goods detention notice dated 23.03.2017. It is seen that the respondent has detained the goods for the reasons indicated in the impugned detention notice dated 23.03.2017.

4. The learned counsel 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 one time tax, without prejudice to their rights to agitate the matter before the Competent Authority by way of revision. Therefore, she submitted that once the petitioner pays one time tax, the respondent may be directed to release the goods immediately.

5. The learned Additional Government Pleader (Tax) appearing for the respondent submitted that the petitioner can challenge the proceedings before the Revisional Authority.

6. Considering the above said facts and circumstances and also considering the fact that the petitioner has come forward to pay one time tax, however, without prejudice to their rights to be raised before the Revisional Authority, this Court is of the view that it would be suffice for the present to direct the respondent to release the goods on receipt of one time tax, however, giving liberty to the petitioner to agitate the matter before the Revisional Authority against the very imposition of tax and compounding fee, once the final order is passed in this matter by the respondent.

7. Accordingly, this writ petition is disposed of, by directing the petitioner to pay a sum of Rs.41,000/- representing 14.5% of the approximate value of the goods referred to in the impugned goods detention notice dated 23.03.2017, before the respondent immediately on receipt of a copy of this order. On receipt of such payment, the respondent shall release the goods forthwith. Thereafter, it is open to the petitioner to challenge the proceedings before the Revisional Authority, questioning the imposition of tax as well as the compounding fee. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

To

The Deputy Commercial Tax
Officer (ENF) (Roving Squar),
Thirvannamalai

+1 cc to Mr.S.Karunakar,advocate,sr.19208

+1 cc to Govt.Pleader,sr.19454.

scd(co)
krd 28/3