IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.5665 of 2017

Tvl.Blaze Tech
represented by its Proprietor
Mr.V.Rajesh,
No.12/16, Poomagal 2nd Street,
Ekkattuthangal,
Chennai-32. ... Petitioner

Vs.

The Deputy Commercial Tax Officer(Enf.)
Roving Squad,
Thiruvannamalai. ... 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 Notice in goods detention No.GD No.282/16-17 dated 02.03.2017 and consequential compounding notice dated 02.03.2017 and quash the same and direct the respondent to release the goods.

For Petitioner : Mr.Adithya reddy

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 02.03.2017, issued under Form No.41. The said notice indicated certain reasons for detaining the goods. Needless to say that it is for the petitioner to approach the respondent and file their explanation.

3. Learned counsel for the petitioner submitted before this Court that the petitioner is willing to pay one time tax as demanded in the impugned proceedings, however by reserving their right to agitate the matter insofar as the penalty is concerned, by way of revision, once the final order is passed. Therefore, he seeks for release of the goods on payment of one time tax as demanded in the impugned proceedings.

4. Learned counsel for the respondent submitted that this Court has passed similar orders in respect of similar goods detention proceedings.

5. Considering the above stated facts and circumstances, this writ petition is disposed of by directing the petitioner to remit one time tax as demanded in the impugned proceedings within a period of seven days from the date of receipt of a copy of this order. On receipt of such payment, the respondent shall release the goods forthwith. It is open to the petitioner to agitate the matter before the revisional authority in respect of other aspects of the matter including the penalty that is to be assessed by the respondent while passing the final order, after hearing the petitioner's objection. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsi/dsa

To

The Deputy Commercial Tax Officer(Enf.)
Roving Squad,
Thiruvannamalai.

+1 cc to Mr.Adithya Reddy, Advocate, sr 14532

W.P.No.5665 of 2017

SKV(CO)
RMP(07/03/17)