IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.5754 of 2017
and
W.M.P.No.6149 of 2017

M/s. Bagavathi Amman Agency,
Rep. by its Proprietor Mr.S.Baskar,
Old No.124, New No.134, Lakshmi Apartments,
Ground Floor,
N.T.R.Street, Rangarajapuram,
Kodambakkam,
Chennai-600 024. .. Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Roving Squad(Enforcement),
Cuddalore.

2.The Assistant commissioner(CT),
Ashok Nagar Assessment Circle,
Chennai. .. Respondents

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 first respondent in GOODS DETENTION NOTICE No.1721 dated 28.02.2017, quash the same and further direct the first respondent to release the goods without any condition subject to the final adjudication by the second respondent being the appointed Assessing Officer under the Tamilnadu Value Added Tax Act, 2006.

For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.S.Kanmani Annamalai, AGP(T).

O R D E R

Mr.Kananmalai Annamalai, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal.

2.The goods belonging to the petitioner were detained by issuing a impugned detention notice dated 28.02.2017 and also by indicating certain reasons for such detention. According to the petitioner, the reasons set out in the detention notice are erroneous and the petitioner is not liable to pay any tax. In any event, as it is only a detention notice, the petitioner can rise his objection before the second respondent by way of explanation.

3.The learned counsel appearing for the petitioner submitted that in pursuant to the goods detention notice dated 28.02.2017, a further notice dated 02.03.2017 is issued, imposing a tax of Rs.1,10,777/- and compounding fee of Rs.2,21,554/-.The learned counsel further submitted that without prejudice to the petitioner's right and in order to get the goods released, the petitioner is willing to pay the tax of Rs.1,10,777/- before the second respondent and would also file their objection, challenging the imposition of tax and compounding fee.

4.The learned Additional Government Pleader(T) for the respondents submitted that once an objection is filed by the petitioner, the same will be considered and an appropriate order will be passed in accordance with law.

5.Considering the above stated facts and circumstances and in view of the similar orders passed in other writ petitions arising out of the goods detention notice, this writ petition is disposed of as follows:

a) The petitioner shall pay a sum of Rs.1,10,777/-/- (Rupees one lakh ten thousand seven hundred and seventy seven only) to the second respondent towards the tax imposed in the impugned notice, without prejudice to their rights, immediately on receipt of this order;

b) On receipt of proof of such payment, the first respondent shall release the goods at once;

c)The petitioner shall give an explanation before the first respondent within a period of seven days from the date of receipt of the copy of this order;

d) On receipt of such explanation, the first respondent shall pass orders on merits and in accordance with law within a period of two weeks thereafter. No costs. The connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To

1.The Deputy Commercial Tax Officer,
Roving Squad(Engorcement),
Cuddalore.

2.The Assistant commissioner(CT),
Ashok Nagar Assessment Circle,
Chennai.

+1cc to Special Government Pleader (Tax) 14999

+1cc to Mr.V. Sundareswaran, Advocate 14947

W.P.No.5754 of 2017

SVI(CO)
VR(09/03/2017)