

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.6795 of 2017

And

W.M.P.No.7361 of 2017

M/s.Praveen Cargo,
Represented by its Proprietor ... Petitioner

Vs.

The Commercial Tax Officer,
Roving Squad - I
Enforcement (North)
PAPJM Building,
Greams Road,
Chennai - 600 006. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent in G.D.No.198/2016-2017/RS-I (North) dated 10.03.2017 and quash the same and further direct the respondent to release the detained consignment of 8 bundles of Cigarettes without insisting on one time tax and two times tax as compounding fees.

For Petitioner : Mr.P.Rajkumar
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

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

2.The petitioner is aggrieved against the goods detention notice dated 10.03.2017 wherein, the goods belonging to the petitioner is detained on the reasons set out in the impugned

notice. The respondent in the very same proceedings imposed the tax liability as Rs.5,12,640/- and compounding fee as Rs.10,25,280/-.

3.The learned counsel for the petitioner submits that the allegations made in the impugned notice are totally incorrect and baseless and that the petitioner is having sufficient materials to prove its case. However, the learned counsel submitted that since there is urgency in getting the goods released, the petitioner is willing to pay the one time tax of Rs.5,12,640/- without prejudice to their contention and rights, however by reserving their liberty to challenge the proceedings, before the appropriate forum namely, the Revisional Authority.

4.The learned Additional Government Pleader submitted that the impugned order was passed, based on the reasons set out therein and therefore, the petitioner cannot have any objection.

5.Considering the above stated facts and circumstances and by following the orders passed in similar matters, this writ petition is disposed of with the following directions:

(a)The petitioner shall pay a sum of Rs.5,12,640/- to the respondent, towards the tax imposed in the impugned notice, without prejudice to their rights, immediately, on receipt of a copy of this order.

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

(c)The petitioner is at liberty to challenge the impugned proceedings, before the Revisional Authority, raising all the contentions, as this Court is not expressing any view on the merits of the claim made by the petitioner at this stage.

6.The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
सत्यमेव जयते

Assistant Registrar

//True Copy//

WEB COPY

Sub Assistant Registrar

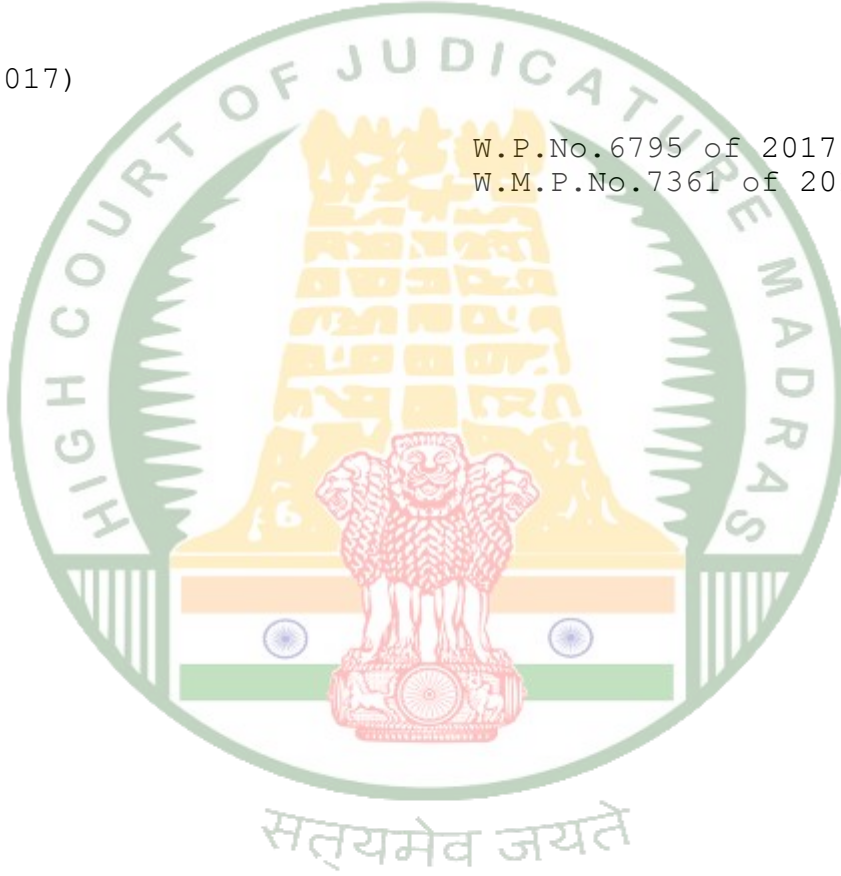
To

The Commercial Tax Officer,
Roving Squad - I
Enforcement (North)
PAPJM Building,
Greens Road,
Chennai - 600 006.

+lcc to Mr.P. Rajkumar, Advocate, S.R.No.17440

sks (CO)
md(21/03/2017)

W.P.No.6795 of 2017 And
W.M.P.No.7361 of 2017



WEB COPY