

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.03.2017

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.6992 of 2017
and W.M.P.No.7608 of 2017

Cinetekk Electronics & Engineers
Pvt. Ltd.

Represented by its Director,
K. Varadhan,

.... Petitioner

Vs.

The Commercial Tax Officer,
Roving Squad,
Thiruvallur,
Enforcement II (South),
Chennai.

.... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for the issuance of writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in Goods Detention Notice No.100/2016-17, dated 17.3.2017 quashing the same, while directing the Respondent herein to release the consignment.

For Petitioner : Mr.N.Inbarajan,

For Respondent : Mr.S. Kanmani Annamalai,
Addl. Government Pleader (T).

O R D E R

Mr.Kanmani Annamalai, learned Additional Government Pleader (T) takes notice on behalf of the respondent and by consent of parties, the main writ petition is taken up for final disposal.

2. The petitioner is aggrieved against the goods Detention notice dated 17.03.2017. It is case of the petitioner that the subject matter of goods were detained by the respondent without considering the fact that the Sales Invoice issued by the petitioner in favour of the buyer includes out put tax at the rate of 14.5%, which comes to Rs.25,230/-. The learned counsel for the petitioner further contended that as the said amount of tax can be paid by the petitioner at the time of filing the return, there is no

occasion for the respondent to detain the goods, as though the petitioner has not paid any tax. However the learned counsel for the petitioner submitted that the petitioner would pay the tax and get the goods released without prejudice to their contentions to agitate the matter before the appropriate forum, once the final order is passed by the respondent. Since the petitioner has come forward to pay the tax liability, however without prejudice to their contentions to be raised before the appropriate authority, after the final order is passed by the respondent, this Court is of the view that there will not be any impediment for the respondent to release the goods on receipt of such payment.

3. Accordingly, this writ petition is disposed of by directing the petitioner to pay a sum of Rs.25,230/- (Rupees Twenty Five Thousand Two Hundred and Thirty only) to the respondent towards such tax liability, immediately on receipt of the copy of this order. On receipt of such payment, the respondent shall release the goods forthwith. It is open to the respondent to pass appropriate final order after giving due opportunity of hearing to the petitioner. Equally, it is open to the petitioner to raise all the contentions, while challenging such order before the appropriate forum. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vsm

To

The Commercial Tax Officer,
Roving Squad,
Thiruvallur,
Enforcement II (South),
Chennai.

+1cc to Mr.N.Inbarajan,Advocate sr.17753

Writ Petition No.6992 of 2017

gr(co)
ss(22/3/2017)