IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.11112 of 2017
and
W.M.P.No.12045 of 2017

M/s Mindray Medical India P Ltd.,
Rep. by its Authorised Signatory
Mr.K.Serlvakumar
Khasara No-12/14, Revenue Estate,
Village Kapashera, New Delhi - 110037. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Roving Squad, Thiruvallur,
Enforcement II South,
Chennai. ... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent passed in G.D.N.No.08/2017-18 dated 15/04/2017 and quash the same and further direct the respondent to release the consignment at once.

For Petitioner : Mr.I.Joseph
For Respondents : Mr.S.Kanmani Annamalai
Additional Government pleader.

O R D E R

The petitioner is aggrieved against the Goods Detention Notice No.8 dated 15.04.2017.

2. 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.

3. The respondent detained the goods on 15.04.2017 and issued the impugned notice indicating certain grounds for detention therein. According to the petitioner, they have not violated any Rules and therefore the detention is bad. On the other hand, it is the contention of the learned Additional

Government Pleader that the goods were detained in view of the reasons set out in the impugned proceedings and if the petitioner is aggrieved against the same, it is for them to challenge before the Revisional Authority. He also submitted that the quantum of tax liability and the compounding fee will be arrived at and intimated to the petitioner immediately.

4. The learned counsel for the petitioner submitted that though the petitioner is liable to pay any tax, in order to get the goods released so as to allow to reach its destination, the petitioner is willing to pay one time tax without prejudice to their rights and contentions to be raised before the Revisional Authoirty. Thus, he submitted that on payment of such one time tax, the respondent shall be directed to release the goods forthwith.

5. Considering the fact that the petitioner has come forward to pay the one time tax without prejudice to their rights and contention to be raised before the Revisional Authority, I am of the view that both the parties will be protected by passing the following order:

(a) The respondent will quantify the one time tax liability and compounding fee and intimating the same to the petitioner immediately on receipt of the original invoice from the petitioner.

(b) On receipt of such information, the petitioner shall pay the one time tax to the respondent, however, without prejudice to their rights and contentions to be raised before the Revisional Authority.

(c) On receipt of such one time tax payment, the respondent shall release the goods forthwith.

(d) The petitioner is given liberty to agitate the matter before Revisional Authority, challenging the imposition of tax as well as the compounding fee.

Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Roving squad, Thiruvallur,
Enforcement II South,
Chennai.

+1cc to Mr.I. Joseph, Advocate, S.R.No.25842
+1cc to the Spl.Government Pleader (Taxes), S.R.No.25918

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W.P No.11112 of 2017