IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.11264 of 2017

M/s.Sree Narasimha Textiles (P) Ltd.,
Rep. by its Authorized Signatory
Trichy Road, Sulur,
Coimbatore. ...Petitioner

Vs.

The Deputy Commercial Tax Officer
Katpadi Check Post,
Katpadi.
... 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 proceedings, in G.D.No.1512/2017-18 dated 24.04.2017 and quash this detention order as illegal and direct the respondent to release the goods detained.

For Petitioner : Mr.C.Bakthasiromoni
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

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

2. The petitioner is aggrieved by the Goods Detention Notice No.1512 dated 24.04.2017. Consequently, the petitioner seeks for release of the goods so detained.

3. Heard both sides.

4. It is seen that the respondent had detained the goods and the lorry bearing Registration No.TN-34-W-2355 on 24.04.2017, followed by issuance of Goods Detention Notice impugned in this writ petition indicating some reasons for detention of such goods.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

5. Learned counsel for the petitioner submitted that the petitioner has not violated any Rules and however, for the purpose of getting the goods released, the petitioner will pay the one time tax to be determined by the respondent without prejudice to their rights to agitate the matter before the competent authority by way of revision. Therefore, he submitted that once the petitioner pays the tax liability, the respondent may be directed to release the goods immediately.

6. Learned Additional Government Pleader (Tax) appearing for the respondent submitted that the tax and compounding fee liability will be determined immediately and informed to the petitioner.

7. Since the petitioner has come forward to pay one time tax, however, without prejudice to their contention to be raised before the Revisional Authority, this Court is of the view that it would suffice for the present to direct the respondent to release the goods on receipt of such one time tax, however, by giving liberty to the petitioner to agitate the matter before the Revisional Authority against the very imposition of tax and compounding fee. Thus, the writ petition is disposed of by, directing the respondent to assess the tax and compounding fee and inform the same to the petitioner immediately. On receipt of such information, the petitioner is permitted to pay the one time tax to the respondent, without prejudice to their rights in the revision to be filed as against such imposition of tax and compounding fee. On receipt of such payment of tax, the respondent shall forthwith release the goods. No costs.

s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer
Katpadi Check Post,
Katpadi.

+1 CC to Mr.C.Bakthasiromoni , Advocate sr 36453
+1 CC to Spl. Govt. Pleader(taxes), sr 26354

W.P.No.11264 of 2017

sp/2/5

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/