IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.11400 of 2017
and W.M.P.Nos.12356 and 12357 of 2017

Sri Adinath Traders,
124/5, Audiappa Naicken Street,
Chennai 600 079. .. Petitioner

Vs.

The Commercial Tax Officer,
Harbour Wharf Special Roving Squad,
Enforcement (North),
Chennai 600 006. .. 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 entire records of the respondent in G.D.No.2514/2017-18 dated 26.04.2017 and quash the order passed therein and direct the respondent to release the detained goods of the petitioner forthwith.

For Petitioner : Mr.A.P.Srinivas

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Mr.S.Kanamani 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 itself.

2. The petitioner is aggrieved against the goods detention notice dated 26.04.2017.

3. Heard both sides.

4. It is seen that the respondent detained the subject matter goods, based on certain reasons set out in the impugned proceedings.

5. Learned counsel for the petitioner submitted that the petitioner has not violated any rules and therefore, the impugned proceedings are bad in law. However, for the purpose of getting the goods released immediately so as to allow the same to reach its destination, the learned counsel for the petitioner submitted that the petitioner will pay one time tax fixed and demanded by the respondent amounting to Rs.1,84,157/- without prejudice to their rights to agitate the matter before the competent revisional authority, challenging such imposition of one time tax and compounding fee. Therefore, he submitted that once the petitioner pays the one time tax, the respondent may be directed to release the goods immediately.

6. Learned Additional Government Pleader appearing for the respondent submitted that since the tax and the compounding fee liability have been arrived at, it is for the petitioner to work out their remedy before the Revisional Authority by challenging the impugned proceedings.

7.Upon hearing the learned counsel appearing on either side and considering the facts and circumstances of the case and more particularly, the submission made by the learned counsel for the petitioner that the petitioner would 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 second respondent to release the goods on receipt of one time tax amounting to Rs.1,84,157/-, however by giving liberty to the petitioner to agitate the matter before the Revisional Authority against the very imposition of tax and compounding fee. On receipt of such payment of tax, the respondent shall forthwith release the goods. Accordingly, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

vri

To
The Commercial Tax Officer,
Harbour Wharf Special Roving Squad,
Enforcement (North),
Chennai 600 006.

+1cc to Mr.A.P.Srinivas,Advocate sr.6219

W.P.No.11400 of 2017

nrII(co)
ss(2/5/2017)