

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.05.2017

CORAM

THE HONOURABLE MR. JUSTICE N.KIRUBAKARAN

W.P.No.11473 of 2017

S.Palanivel
S/o.Singaram

.. Petitioner

-vs.-

1. The Commissioner of Commercial Taxes
2nd Floor, Elilagam, Chepauk
Chennai - 600 005.
 2. The Joint Commissioner (CT)
Enforcement Wing, Vellore.
 3. The Deputy Commercial Tax Officer
Katpadi Checkpost @ Kalpudur
Vellore District.
- ... Respondents

Prayer:

Writ petition filed under Article 226 of the Constitution of India, praying this Court for issuance of Writ of Certiorarified Mandamus to call for the records relating to the issued impugned Vehicle Goods detention notice issued by the third respondent in GDN No.1511/17-18 dated 23.04.2017 received by the petitioners vehicle driver and quash the same and consequently direct the 3rd respondent to release the petitioner's vehicle bearing registration No. TN-34-J-7877.

For Petitioner : M/S.K. Nagendra Prasad

For Respondents : Mr.Kanmani Annamalai,
Addl. Govt. Pleader (Taxes)

O R D E R

The petitioner has come up with the present writ petition challenging the Goods detention notice issued by the third respondent in GDN No.1511/17-18 dated 23.04.2017.

2.The petitioner is the owner of the vehicle bearing registration No. TN-34-J-7877. The said vehicle was engaged by Kaveri Ginning Industries Private Limited, Nalgonda District, Telungana State to transport 165 cotton bales to Nagercoil on 22.04.2017. The said vehicle was detained by the third respondent for non-production of Form-JJ. Hence, the petitioner generated the Form-JJ Advanced Way Bill and issued it to the transporter to produce the same before the authorities. However, inspite of production of the said document before the concerned authorities, the vehicle has not been released so far and therefore, the petitioner has come before this Court seeking to quash the detention order.

3.Heard Mr.K.NagendraPrasad, learned counsel appearing for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents.

4.According to the petitioner, the document viz., Form-JJ was produced before the authorities on 24.04.2017 itself. When that being so, the officer concerned is expected to verify the genuineness of the said document and act accordingly. However, he has failed to do so. In view of the above stated position, the impugned order is quashed and the respondent is directed to verify the genuineness of Form-JJ produced by the petitioner and release the vehicle forthwith, if the said document is found to be genuine.

5.The writ petition is disposed of with the above direction. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

pgp

To

- 1 The Commissioner of Commercial Taxes
2n Floor, Elilagam Chepauk,
Chennai 600 005
- 2 The Joint Commissioner (C.T)
Enforcement Wing, Vellore.

3. The Deputy Commercial Tax Officer,
Katpadi Checkpost @ Kalpudur
Vellore District.

+lcc to Mr.S. Sivaprakash, Advocate Sr. 36737

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PA (CO)
VR(9/5/2017)



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