

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.05.2017

CORAM

THE HONOURABLE MR. JUSTICE N.KIRUBAKARAN

W.P.No.11587 of 2017
and
W.M.P.No.12592 of 2017

Tvl.Surya Roshni Ltd.,
rep by its Manager D.Ravichandran
A-13, 3rd Phase, Thiru.Vi.Ka. Industrial Estate
Guindy, Chennai - 32. .. Petitioner

-vs.-

The Deputy Commercial Tax Officer
Roving Squad, Thiruvallur
Enforcement II South
Chennai - 6. .. Respondent

Prayer:

Writ petition filed under Article 226 of the Constitution of India, praying this Court for issuance of Writ of Certiorari calling for the records on the files of the respondent in G.D.No.19/17-18, dated 28.04.2017 and quash the same being illegal, invalid and violated the principles of natural justice and contrary to the law.

For Petitioners : Mr.D.Vijayakumar

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

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader 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 against the goods detention notice G.D.No.19/17-18, dated 28.04.2017. 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 vehicle bearing Registration No.TN-20-CX-5981 on 28.04.2017, followed by issuance of Goods Detention Notice impugned in this writ petition indicating some reasons for detention of such goods.

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 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 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 directs the respondent to release the goods forthwith 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. The writ petition is disposed of as indicated above. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

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Sub Assistant Registrar

To
The Deputy Commercial Tax Officer
Roving Squad, Thiruvallur
Enforcement II South
Chennai - 6.

+lcc to Mr.D.Vijaya kumar, Advocate, S.R.No.36730
+lcc to Government Pleader SR.No.36760 (08.05.2017)

W.P.No.11587 of 2017

SI(CO)
RS(06/05/2017)