IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.2166 & 2167 of 2017
and
W.M.P.Nos.2146 & 2147 of 2017

M/s.Leo Surface Coatings Private Limited,
Represented by Manager & Authorized Signatory,
Vinayak Arcade, Office No.301/317
Mumbai Pune Road, Akurdi,
Pune-411 035.

.. Petitioner in both the W.Ps.

Vs.

The Deputy Commercial Tax Officer,
Pattanur Checkpost,
Morattandi,
Villupuram. .. Respondent in both the W.Ps.

Writ petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the impugned proceedings in impugned G.D.Notice No.2870/16-17 dated 14.01.2017 and G.D.Notice No.2870/16-17 dated 15.01.2017 respectively by the respondent herein from the files of the respondent herein and quash the same.

For Petitioner : Mrs.Aparna Nandakumar.

For Respondent : Mr.K.Venkatesh,
Government Advocate.

COMMON ORDER

The petitioner in both these writ petitions is aggrieved against the goods detention notice.

2. Heard both sides.

3. It is seen that in pursuant to the interim order passed by this Court, the goods were released on payment of one time tax, however, without prejudice to the contentions of the writ petitioner.

4. According to the learned counsel for the petitioner, the levy of one time tax and compounding fee is totally unwarranted and therefore, the petitioner is entitled to get the refund of the payment already made.

5. This Court, at this stage, is not inclined to go into the rival contentions of the parties as the petitioner can raise all these contentions before the competent revisional authority by filing appropriate revision challenging the imposition of one time tax and compounding fee. As the very payment of one time tax made by the petitioner is without prejudice to their rights to agitate the matter further, I do not think that such payment will in any way stand in the way of the petitioner in challenging the imposition of tax and compounding fee. Therefore, it is for the petitioner to challenge the said proceedings before the appropriate revisional authority within a period of two weeks from the date of receipt of a copy of this order. If any such revision is filed, the same shall be considered on its own merits and in accordance with law after giving an opportunity of hearing to the petitioner.

6. With the above directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

vsi/mfa

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Pattanur Checkpost,
Morattandi,
Villupuram.

+1cc to M/S.Aparna Nandakumar, Advocate, S.R.No.43553
+1cc to special Government Pleader (Taxes), S.R.No.43702

NR(CO)
CU(/04/07/2017) W.P.Nos.2166 & 2167 of 2017