IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.05.2017

CORAM

THE HONOURABLE MR.JUSTICE K.KALYANASUNDARAM

Writ Petition No.12334 of 2017

M/s.Future Works Media Ltd.,
Rep. By its Authorised Signatory
S.Satyajit,
No.1, M.G.R.Salai, Perungudi,
Chennai 600 096. .. Petitioner

Vs.

The Commercial Tax Officer,
Air Cargo Vehicle Check Point,
International Air Cargo,
Old Air Port Buildings,
Meenambakkam,
Chennai 600 027. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in G.D.No.40002/2017-18, dated 04.05.2017 and quash the same as illegal and further direct the respondent to release the goods detained vide goods detention order in G.D.No.40002/2017-18 dated 04.05.2017.

For Petitioner: Mr.P.R.Kumar
For Respondent : Mr.Kanmani Annamalai
Addl. Govt. Pleader (Tax)

O R D E R

Mr.Kanmani Annamalai, learned Additional Government Pleader (Tax) 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 04.05.2017.

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.3,73,771/-, 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 Government Advocate appearing for the respondent submits 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 respondent to release the goods on receipt of one time tax amounting to Rs.3,73,771/-, 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 respondents shall forthwith release the goods. Accordingly, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

smi

To

The Commercial Tax Officer,
Air Cargo Vehicle Check Point,
International Air Cargo,
Old Air Port Buildings,
Meenambakkam,
Chennai 600 027.

+1cc to Mr.P.R.Kumar, Advocate, S.R.No.37087

+1cc to the Government Pleader, S.R.No.37282

W.P.No.12334 of 2017

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rmp(11/05/17)