

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.05.2017

CORAM

THE HONOURABLE MR.JUSTICE M.M.SUNDRESH

W.P.No.13139 of 2017 and
W.M.P.No.14126 and 14127 of 2017

M/s.Truck Weigh Systems India Pvt. Ltd.,
Rep. by its Director - T.Muthusamy
... Petitioner

Vs

- 1.The Assistant Commissioner (CT)
Peelamedu (South) Assessment Circle,
Coimbatore,
Coimbatore District.
- 2.The Deputy Commercial Taxes,
(Enft.), Special Roving Squad,
Cuddalore,
Cuddalore District. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for records on the file of the respondent in his impugned proceedings in GDR No.1736/2017-18 dated 12.05.2017 quash the same as illegal and against the provisions of the Act.

For Petitioner :Ms.R.Hemalatha

For Respondents :Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax), takes notice for the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is a Trader. Seeking release of goods, the petitioner has filed the present writ petition.

3. The learned counsel appearing for the petitioner would submit that similar order has been passed in W.P.No.39373 of 2016 dated 10.11.2016, wherein on payment of the admitted tax while granting liberty to file a revision for the remaining liability including the interest compounding, appropriate orders have been passed. Following is the order passed by this Court.

"The petitioner in these writ petitions challenges the goods detention notices issued by the second respondent, by which, the second respondent has detained the goods with a view to safe-guard the interest of the revenue. After the notices were issued, the second respondent has also issued compounding notices.

3. The learned counsel for the petitioner submits that without prejudice to the petitioner's right, they are willing to pay 'one time tax' as quantified by the second respondent and prays for release of the goods and the vehicles.

4. The learned Government Advocate submits that if the petitioner pays 'one time tax', appropriate orders will be passed.

5. In the light of the above, the petitioner is directed to remit 'one time tax' as quantified by the second respondent in the notices, dated 03.11.2016, at Rs.37,435/- (Rupees thirty seven thousand four hundred and thirty five only) in W.P.No.39373 of 2016 and Rs.31,997/- (Rupees thirty one thousand nine hundred and ninety seven only) in W.P.No.39374 of 2016 and if the same are paid, the goods shall forthwith be released along with the vehicles. Thereafter, it is open to the petitioner to file revisions before the concerned Joint Commissioner, challenging the compounding notices.

The writ petitions are disposed of accordingly. Connected miscellaneous petitions are closed. No costs."

4. The learned Additional Government Pleader appearing for the respondents would submit that the admitted tax amount of Rs.2,89,815/- will have to be paid by the petitioner.

5. The learned counsel for the petitioner agrees with the same.

6. In such view of the matter, following the order passed by this Court in W.P.No.39373 of 2016 dated 10.11.2016, this writ petition also stands disposed of and the petitioner is directed to remit 'one time tax' as quantified by the second respondent in the notice, dated 12.05.2017 at Rs.2,89,815/- /- (Rupees two lakhs eighty nine thousand eight hundred and fifteen only) and if the same is paid, the goods shall forthwith be released along with the vehicle. Thereafter, it is open to the petitioner to file revision before the concerned Joint Commissioner, challenging the compounding notice. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar/VO

//True Copy//

Sub Assistant Registrar

To

- 1.The Assistant Commissioner (CT)
Peelamedu (South) Assessment Circle,
Coimbatore,Coimbatore District.
- 2.The Deputy Commercial Taxes,
(Enft.), Special Roving Squad,
Cuddalore,Cuddalore District.

+1 CC to M/s. R. Hemalatha, Advocate sr 37904
+1 CC to Spl. Govt. Pleader sr 37955

W.P.No.13139 of 2017

RK (CO)
sp/29/5

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