

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.05.2017

CORAM

THE HON'BLE Mr. JUSTICE M.M.SUNDRESH

W.P.No.13306 of 2017
& W.M.P.No.14306 of 2017

M/s Om Logistics Pvt. Ltd.,
Rep., by its Area Manager Nishant Sharma,
Arasur Sulur, Coimbatore-641 401. Petitioner

- Vs -

The Deputy Commercial Tax Officer,
Check Post Officer, Pitchanoor,
Coimbatore-641 106. ... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the entire records pertaining to GDR No.47/2017-2018, dated 11.04.2017 passed by the respondent herein, quash the same and consequently, direct the respondent to consider the petitioner's representation dated 12.04.2017.

For Petitioners : Mr.B.Kumarasamy

For Respondents : Mr.Kanmani Annamalai,
Special Government Pleader (Taxes)

ORDER

By the impugned order, the petitioner's vehicle has been detained for the contravention of the provisions of Section 71 of the Tamil Nadu Value Added Tax Act, 2006, (hereinafter referred to as "TNVAT Act) along with the goods. The petitioner has contravened the provisions of TNVAT Act, which is an offence punishable under Section 71(3)(e) of the said Act. Accordingly, the petitioner was asked to show cause under Section 72 of the TNVAT Act.

2. The learned counsel appearing for the petitioner would submit that the reply given by the petitioner may be considered insofar as the goods are concerned as well as proposed contravention. However, the vehicle may be released since the same has been detained.

3. The learned Additional Government Pleader appearing for the respondent would submit that the petitioner will have to pay the value of the goods, which is to be quantified by the authority and for the release of the vehicle, it is for the authority to consider. He also submits that the representation said to have been made on 12.04.2017 by the petitioner would be considered.

4. Considering the submission made, the writ petition stands disposed of by directing the petitioner to send another copy of the representation dated 12.04.2017 to the respondent along with the copy of this order within a period of one week from the date of receipt of a copy of this order. On receipt of the same, the respondent shall pass appropriate orders on the said representation within a period of two weeks thereafter. However, insofar as the vehicle is concerned, a direction is issued to release it on the undertaking of the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (V.O)

/true copy/

Sub Asst. Registrar

raa
To

The Deputy Commercial Tax Officer,
Check Post Officer, Pitchanoor,
Coimbatore-641 106.

+1cc to M/s.B.Kumarasamy,Advocate sr.38028

+1cc to the special Government Pleader sr.37954

ppa (co)
ss (29/5/2017)

W.P.No.13306 of 2017

WEB COPY