

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.142 of 2017

and WMP No.133 of 2017

Titan Company Limited,
rep. by its Authorised Signatory,
S.Srikumar
No.3, SIPCOT Phase I,
Hosur-635 126.

.. Petitioner

vs.

Commercial Tax Officer (ENF.),
Kinathukadavu Roving Squad,
Coimbatore-641 018.

.. Respondent

* * *

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent passed in G.D.No.41171/2016-17, dated 28.12.2016, and quash the same and further direct the respondent to release the consignment at once, and issue any other writ, or pass such further or other orders, as the Hon'ble High Court of Madras may deem fit and proper in the circumstances of the case.

* * *

For Petitioner : Mr.N.Murali

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

1. Learned counsel for the petitioner concedes that pursuant to the order dated 04.01.2017, the detained goods have been released, upon payment of one time tax. Therefore, it is submitted that recourse will be had to the remedy under the Tamil Nadu Value Added Tax Act, 2006, to challenge the imposition of tax and compounding fee.

2. The writ petition is disposed of with liberty, as sought for by the petitioner, albeit, in accordance with law. Resultantly, pending application shall stand closed. There shall, however, be no order as to costs.

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Sd/-
Assistant Registrar (CS IV)
/TRUE COPY/

Sub-Assistant Registrar

To

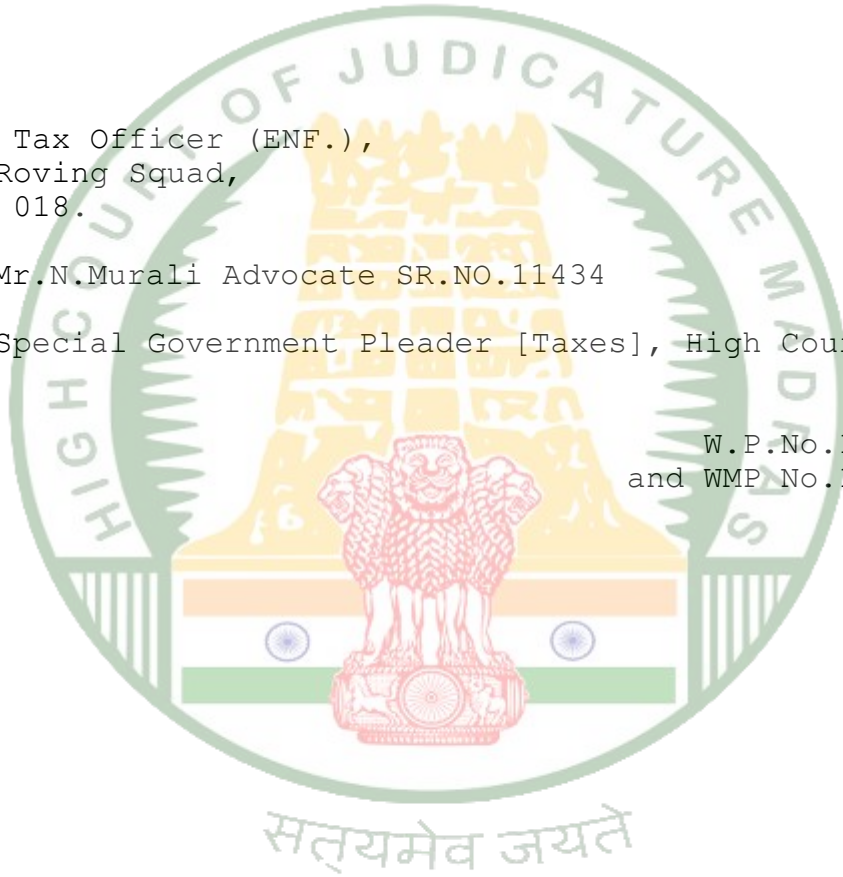
The Commercial Tax Officer (ENF.),
Kinathukadavu Roving Squad,
Coimbatore-641 018.

+1 CC to Mr.N.Murali Advocate SR.NO.11434

+1 CC to Special Government Pleader [Taxes], High Court, Madras
SR.NO.11098

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EV[CO]
MK:07/03/2017



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