IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.06.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.14416 of 2017
and
WMP.Nos.15627 & 15628 of 2017

M/s.Snow Masters Special Effects India Private Limited,
No.G101, DC Block, City Centre Mall, Salt Lake,
Sector-1, Kolkata, West Bengal,
Represented by its Authorized Agent
Mr.Roshan Bathija and also at
111, Vaibhav Apartment
No.62, EVK Sampath Road,
Vepery, Chennai-600 007. ..Petitioner

Vs.

The Deputy Commercial Tax Officer
Air Cargo Vehicle Check Point
Office of the Deputy Commissioner (CT)
Enforcement (East), First Floor, PAPJM Building,
Greams Road, Chennai-600 006.
.. Respondent

Prayer:
Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the respondent in G.D.No.40005/2017-18 dated 02.06.2017 and quash the same.

For Petitioner : Mr.S.Raveekumar
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the Goods Detention Notice dated 02.06.2017.

3. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

4. According to the petitioner, the goods detained is not liable for payment of tax as claimed by the respondent, since the petitioner being service provider is liable to pay only the service tax, which they are discharging. However, without prejudice to the above said contention, the learned counsel for the petitioner seeks for release of the goods on payment of one time tax, with further liberty to agitate the matter before the appropriate authority, challenging the imposition of tax and compounding fee as well as for refund of the amount so paid in pursuant to this order.

5. The learned Government Advocate submitted that the petitioner is not a registered dealer within the State of Tamil Nadu and therefore, the respondent has issued the impugned detention notice and if the petitioner is having any grievance, they can agitate the same before the appropriate Revisional Authority.

6. Considering the above stated facts and circumstances and considering the fact that the petitioner has come forward to pay the one time tax liability, however, without prejudice to their right to approach the appropriate authority, this Court is of the view that the goods can be directed to be released on payment of such one time tax. Accordingly, this writ petition is disposed of, by directing the respondent to release the goods forthwith, so detained through the impugned proceedings, on receipt of such one time tax payment. The petitioner is given liberty to agitate the matter before the appropriate authority in the manner known to law, challenging the imposition of the tax and compounding fee and seek for refund, if the petitioner is entitled for such relief. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

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To

The Deputy Commercial Tax Officer
Air Cargo Vehicle Check Point
Office of the Deputy Commissioner (CT)
Enforcement (East), First Floor, PAPJM Building,
Greams Road, Chennai-600 006.

+1 cc to M/s.S.Raveekumar Advocate sr 41046
+1 cc to Special Government Pleader sr 41182

W.P.No.14416 of 2017

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