IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.06.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.14724 of 2017
and
W.M.P.Nos.15958 & 15959 of 2017

R.Rajagopalan ...Petitioner

Vs.

The Deputy Commercial Tax Officer &
Checkpost Officer
K.G.Chavadi Check Post (Outgoing)
Coimbatore - 641 105,
Coimbatore District. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent in his impugned Compounding Notice No.10175320877461 dated 02.06.2017 quash the same as illegal and against the provisions of the Act.

For Petitioner: M/s.R.Hemalatha
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

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

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2. The petitioner is aggrieved by the Goods Detention Notice dated 02.06.2017 and the consequential compounding fee notice of the same date. Consequently, the petitioner seeks for release of the goods so detained.

3. Heard both sides.

4. It is stated that one M/s.Bhushan Power & Steel Limited, Odisha had engaged M/s.Medi Carrier Private Limited to transport the materials from Odisha to Kochi. Accordingly, the materials

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were loaded in the vehicle bearing Registration No. TN-52-R-8705 and the petitioner herein is the driver of the said vehicle.

5. It is seen that the respondent had detained the goods and the lorry bearing Registration No.TN-52-R-8705 on 02.06.2017, followed by issuance of Goods Detention Notice and compounding notice impugned in this writ petition indicating some reasons for detention of such goods.

6. Learned counsel for the petitioner submitted that the said transport of goods is not in violation of any Rules and however, for the purpose of getting the goods released, one time tax will be paid as determined by the respondent, without prejudice to the rights to agitate the matter before the competent authority by way of revision. Therefore, she submitted that once the one time tax is paid, the respondent may be directed to release the goods immediately.

7. Learned counsel appearing for the respondent submitted that the tax and compounding fee liability will be determined immediately and informed to the petitioner.

8. Since the petitioner has come forward to pay the 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 such one time tax and also on verification of the other documents, however, by giving liberty to the concerned party to agitate the matter before the Revisional Authority against the very imposition of the tax and compounding fee. Thus, the writ petition is disposed of, by directing the respondent to assess the tax and compounding fee and inform the same to the consignor viz., M/s. Bhushan Power & Steel Limited, Rengali, Odisha, immediately. On receipt of such information, the consignor is permitted to pay the one time tax to the respondent, without prejudice to the rights in the revision to be filed as against such imposition of tax and compounding fee. On receipt of such payment of tax, the respondent shall forthwith release the goods. No costs. Consequently, connected miscellaneous petitions are closed.

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-Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

mk

To

The Deputy Commercial Tax Officer &
Checkpost Officer
K.G.Chavadi Check Post (Outgoing)
Coimbatore - 641 105, Coimbatore District.

+1 cc to M/s.R.Hemalatha Advocate sr 41752
+1 cc to the Special Government Pleader High Court
Madras sr 41744

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