IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15245 of 2017
and
WMP.No.16536 of 2017

Hetero Labs Ltd.,
Represented by its Senior Manager Logistics
B.Arun Prasad
Old No.30, New No.6, Cathedral Road,
Kodambakkam, High Road,
Nungambakkam, Chennai-600 034. ... Petitioner

Vs.

1. The Deputy Commissioner (Commercial Tax)
Office of the Deputy Commissioner
Chennai North Division (Enforcement)
Greams Road, Chennai-600 006.

2. Commercial Tax Officer
Roving Squad-IV
Office of the Deputy Commissioner
Enforcement North Division,
Greams Road, Chennai-600 006. ... Respondents

Prayer:
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 Respondents in GD.Notice No.1675/2016-17 dated 02.11.2016 and Release Order dated 10.11.2016 - Goods Detention vide Order No.1675/2016-17 made by Roving Squad-IV Enforcement North, the 2nd respondent herein and quash the same.

For Petitioner : Mr.V.Manohar
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice on behalf of 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 aggrieved by the goods detention notice and the imposition of the one time tax and the compounding fee.

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

4. It is submitted by the learned counsel for the petitioner that the goods so detained through the impugned proceedings got released by the petitioner on payment of the one time tax and the compounding fee under protest. Now, the present writ petition is filed challenging the very imposition of the one time tax and the compounding fee by raising very many contention.

5. It is needless to say that the petitioner having got the goods released, can raise all these contention before the Revisional Authority, since the said Authority is a fact finding authority as well. Therefore, this writ petition is disposed of, only with liberty to the petitioner to file a revision before the Competent Revisional Authority and raise all the points before such Authority. Such revision shall be filed by the petitioner before the concerned Revisional Authority within a period of two weeks from the date of receipt of a copy of this order. On filing of such revision, the Revisional Authority shall consider the same and pass orders on its own merits and in accordance with law, after giving due opportunity of hearing to the petitioner, within a period of six weeks thereafter. It is made clear that this Court is not expressing any view on the merits of the claim made by the petitioner, as it is for the Revisional Authority to consider and decide the same. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

1. The Deputy Commissioner (Commercial Tax)
   Office of the Deputy Commissioner
   Chennai North Division (Enforcement)
   Greams Road, Chennai-600 006.

2. Commercial Tax Officer
   Roving Squad-IV
   Office of the Deputy Commissioner
   Enforcement North Division,
   Greams Road, Chennai-600 006.

+1cc to Mr.V.Manohar, Advocate, S.R.No.43030
+1cc to the Government Pleader, S.R.No.43063

W.P.No.15245 of 2017

NRJK(CO)
RS(28/06/2017)