IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.06.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.15455 of 2017

TVl.Shakti Chemicals
Represented by its Proprietor
SF-6&7, Kanku Complex,
Opp. Welcome Party Plot,
Near Amual Party Plot, Modhera Road,
Mehsana - 384 002. ... Petitioner

Vs.

1.Tvl.Suguna Foods Private Ltd.,
No.196/1, Periyakottai Village, S.V.Mills,
Tiruppur - 642 128.

2.The Assistant Commissioner (CT)
Udumalpet South Circle, Tiruppur-642 126.

3.The Commercial Tax Officer
Roving Swuad, Chengalpattu,
Enforcement (South)
Greams Road, Chennai-600 006. ... Respondents

Prayer:
This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records of the 3rd respondent in his Goods Detention Notice bearing G.D.No.56/2017-18 dated 14.06.2017 and quash the same as being without jurisdiction and authority of law and direct the 3rd respondent to forthwith release the goods.

For Petitioner : Mr.R.Ganesh Kanna
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate (Tax) takes notice for the respondents. By consent, the main writ petition itself is taken up for final disposal at the admission stage.

2. The petitioner is aggrieved against the Goods Detention Notice dated 14.06.2017.

3. Heard both sides.

4. It is seen that the third respondent detained the subject matter goods, based on certain reasons set out in the impugned proceedings.

5. Learned counsel for the petitioner submitted that the petitioner has not violated any rules and therefore, the impugned proceedings are bad in law. However, for the purpose of getting the goods released immediately so as to allow the same to reach its destination, the learned counsel for the petitioner submitted that the petitioner will pay one time tax fixed and demanded by the third respondent amounting to Rs.81,312/-, without prejudice to their rights to agitate the matter before the competent Revisional Authority, challenging such imposition of one time tax and compounding fee. Therefore, he submitted that once the petitioner pays the one time tax, the third respondent may be directed to release the goods immediately.

6. Learned Government Advocate appearing for the respondents submitted that since the tax and the compounding fee liability have been arrived at, it is for the petitioner to work out their remedy before the Revisional Authority by challenging the impugned proceedings.

7. Upon hearing the learned counsel appearing on either side and considering the facts and circumstances of the case and more particularly, the submission made by the learned counsel for the petitioner that the petitioner would pay 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 third respondent to release the goods on receipt of one time tax, amounting to Rs.81,312/-, however, by giving liberty to the petitioner to agitate the matter before the Revisional Authority against the very imposition of tax and compounding fee. On receipt of such payment of tax, the third respondent shall forthwith release the goods. Accordingly, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

mk

To

1.Tvl.Suguna Foods Private Ltd.,
No.196/1, Periyakottai Village, S.V.Mills,
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+1 CC to Mr.A. Ravichandran, Advocate sr 43090

W.P.No.15455 of 2017

SJ(CO)
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