IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15487 of 2017
and
WMP.No.16773 of 2017

M/s.Kolvin Traders
No.20, Ready Raman Street,
Sowcarpet,
Chennai-600 079. ...Petitioner

Vs.

The Commercial Tax Officer
Roving Squad-III,
Enforcement (Central)
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 Certiorarified Mandamus, calling upon the connected records of the detention notice dated 13.06.2017 passed in his proceedings G.D.No.1008/R.S-III/C/2017-18 passed by the respondent herein and quash the same and consequently direct the respondent herein to release the goods without insisting any payment of tax and compounding fee.

For Petitioner : Mr.Manoharan S.Sundaram

For Respondent : 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 13.06.2017. Consequently, the petitioner seeks for release of the goods so detained.

3. Heard both sides.

4. It is seen that the respondent had detained the goods and the lorry bearing Registration No.TN-04-J-7536 on 13.06.2017, followed by issuance of Goods Detention Notice impugned in this writ petition indicating some reasons for detention of such goods. Needless to say, that it is for the petitioner to work out his remedy before the concerned Revisional Authority, if an order fixing the quantum of tax and compounding fee is passed by the respondent. It is seen that the respondent has not passed any order so far, except issuing the impugned detention notice.

5. Learned counsel for the petitioner submits that since the goods has to reach its destination urgently, the petitioner would pay the one time tax liability without prejudice to their rights and contentions to be agitated before the Revisional Authority.

6. Learned Government Advocate submitted that the respondent will pass an order fixing the quantum of tax and compounding fee immediately and therefore, the petitioner can challenge the same before the Revisional Authority.

7. Considering the fact that the goods are detained and that the petitioner is also coming forward to pay one time tax liability, however, without prejudice to their rights and contentions to be raised before the Revisional Authority, I am of the view that the interest of both parties will be protected by passing the following order in this writ petition. Accordingly, this writ petition is disposed of as follows:

a) The respondent shall pass an order fixing the quantum of tax liability and compounding fee immediately on receipt of a copy of this order. On fixing such quantum and passing such an order, the petitioner is permitted to pay one time tax liability as fixed by the respondent before the respondent immediately, without prejudice.

b) On such payment, the respondent shall release the goods forthwith.

c) The petitioner is at liberty to challenge the final order passed by the respondent before the Revisional Authority raising all the grounds.

No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

mk

To

The Commercial Tax Officer
Roving Squad-III,
Enforcement (Central)
Greams Road, Chennai-600 006.

+1cc to Special Government Pleader(Taxes)sr.43554

+1cc to M/s.Manoharan Sundaram,Advocate sr.43045

W.P.No.15487 of 2017

nr(co)
ss(21/6/2017)