IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2017

CORAM

THE HON'BLE Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.16431 of 2017
and
W.M.P.No.17770 of 2017

Tvl.Save Sight Foundation
Represented by its Managing Trustee
Dr.V.Paneer Selvam
26, Annamalai Layout,
Erode - 638 011. ... Petitioner

Vs.

Commercial Tax Officer
Air Cargo Vehicle Check Point
Meenambakkam,
Chennai-600 027. ... Respondent

Prayer:

Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the respondent in GD No.40004/2017-18 dated 27.05.2017 and quash the same as being without jurisdiction and authority of law and contrary tot he statutory provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate (Tax) takes notice for the respondent. 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 27.05.2017.

3. Heard both sides.

4. It is seen that the 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 respondent amounting to Rs.3,40,626/-, 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 respondent may be directed to release the goods immediately.

6. Learned Government Advocate appearing for the respondent 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 respondent to release the goods on receipt of one time tax, amounting to Rs.3,40,626/-, 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 respondent shall forthwith release the goods. Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mk

To

The Commercial Tax Officer
Air Cargo Vehicle Check Point
Meenambakkam,
Chennai-600 027.

+1cc to Mr.R,Senniappan, Advocate, S.R.No.45708

W.P.No.16431 of 2017

CS IV
CA(03/07/2017)