

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16546 of 2017 &
W.M.P.No.17901 of 2017

M/s.Decoplast Industries Pvt Ltd.,
Pre. by its Director, Suresh Kumar Bardia,
16/34, Narayana Mudali Street,
Sowcarpet, Chennai - 600 079. Petitioner

Vs.

The Commercial Tax Officer (Enf),
Roving Squad,
O/o.The Assistant Commissioner (CT),
(Enforcement) Vellore. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a WRIT OF CERTIORARI to call for the records of the respondent in Goods Detention Notice No.564/2017-18 dated 22.06.2017 and the consequential proceedings in G.D.No.564/2017-18 dated 23.06.2017 quash the same.

For Petitioner : Mr.S.Raveekumar

For Respondent : Mr.K.Venkatesh,
Government Advocate.

सत्यमेव जयते
O R D E R

Heard Mr.S.Raveekumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent. With the consent on either side the writ petition itself is taken up for disposal.

2.The petitioner is aggrieved by the goods detention notice and the compounding notice issued by the respondent, thereby the goods which were in transit from Maharashtra to Tamil Nadu has been detained. The only reason for detention of the goods is that the same were not accompanied with the electronically generated Form JJ. According to the petitioner, this was on account of the oversight, but on the date of detention itself

they have applied and obtained on-line generated Form JJ on 22.06.2017 and produced the same before the respondent/Check post Officer.

3. On notice being issued to the learned Government Advocate, he has obtained instructions from the Assessing Officer, who reiterated the stand taken in the impugned compounding notice that when the goods were detained, it was not accompanied by electronically generated Form JJ. However, I find that the electronically generated Form JJ has been obtained by the petitioner on 22.06.2017 itself and therefore, the respondent could have considered the same and released the goods though initially at the time of detention, the goods were not accompanied by Form JJ. Therefore, this Court is of the view that the defect pointed out by the respondent having been rectified by the petitioner, the goods need not be detained any longer. Accordingly, the respondent is directed to take into consideration the Form JJ produced by the petitioner dated 22.06.2017 and forthwith release the goods which have been detained.

4. With the above direction, this writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS VII)

//True Copy//

Sub Assistant Registrar

abr

To

The Commercial Tax Officer (Enf),
Roving Squad,
O/o. The Assistant Commissioner (CT),
(Enforcement) Vellore.

+1 cc to M/s. S. Ravee Kumar Advocate sr 46790

+1 cc to the Special Government Pleader (T) sr 47102

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