IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No. 17298 of 2017

M/s.EIS Techinfra Solutions (India) Pvt. Ltd.,
Rep. By its Admin & Finance Executive,
No.3419, 3rd Cross, 10th Main,
2nd Stage, Indira Nagar,
Bangalore. ...Petitioner

Vs.

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

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings, in G.D.No.40009/2017-18, dated 29.06.2017 and quash this detention order direct the respondent to release the goods.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.C.Bakthasiromoni, the learned counsel appearing for the petitioner, and Mr.K.Venkatesh, the learned Government Advocate for the respondent.

2. In this Writ Petition, the petitioner has challenged the goods detention notice issued by the respondent, dated 29.06.2017, and on remittance of one time tax, the petitioner has taken the goods, pursuant to the release order issued by the respondent.

3. The petitioner would contend that, as against the compounding notice issued by the respondent, the petitioner will file a Revision Petition before the concerned Revisional

Authority, and prays that, the petitioner may be permitted to raise all the contentions before the Revisional Authority. The petitioner's contention is that, the goods are imported goods, which are sold to the ultimate purchasers, at Chennai, and they are used as 'industrial inputs' for Information Technologies Companies, which are liable to be taxed at 5% under commodity code 2068, included in the first schedule Part B, Serial No.68 of TN 2006. The petitioner has also produced a copy, picturizing the Technical Writeup of the Switcher, which they have imported to demonstrate that, they are information technologies products and liable to be taxed only at the rate 5%. This contention raised by the petitioner, in this Writ Petition as well as all the other contentions can be canvassed before the Revisional Authority, and accordingly, this Court directs the Revisional Authority, to take into consideration those contentions and pass a speaking orders in the Revision Petition, that will be filed by the petitioner. It is made clear that, the payment of one time tax shall be subject to the order to be passed by the Revisional Authority, in the Revision Petition.

4. With the above direction, the Writ Petition is disposed of. No costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

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

+1cc to M/s.C.Balasiromoni,Advocate sr.53353

+1cc to Special Government Pleader (Taxes)sr.53033

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sai(co)
ss(17/8/2017)