

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P. No.6215 of 2011

M/s.Thermax Limited,

Rep. By its Manager

K.S.Vedhanarayanan

Fathima Akthar Court, 3rd Floor,

No.453, Anna Salai, Teynampet,

Chennai - 600 018.

...Petitioner

Vs.

1.The Assistant Commercial Tax Officer,

Check Post Officer,

Puzhal Check Post,

Chennai - 66.

2.The Joint Commissioner (CT) RP

Chennai (North) Division,

Chennai - 6.

.... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records on the file of the 1st respondent herein vide Compounding Order in G.D.N.No.2922/2010-11 dated 25.11.2010 and quash the same and direct the 1st respondent to refund of a sum of Rs.2,75,750/- collected from the petitioner.

For Petitioner : Mr.T.V.Lakshmanan
For Mr.K.R.Krishnan

For Respondents : Mrs.Narmatha Sampath
Special Government Pleader

ORDER

The petitioner is aggrieved by the order dated 25.11.2010 which is a Compounding Order pertaining to the goods which were detained vide Detention Notice dated 14.11.2010. As against the impugned order, the petitioner has an alternate remedy of filing a Revision before the Revisional Authority, which will be able to examine the factual position.

2.This Court is conscious of the fact that the writ petition has been pending for over six years, however, since disputed questions of fact are being canvassed, there is no other alternative but to relegate the petitioner to avail the alternate remedy.

3.Accordingly, the Writ Petition is disposed of, by directing the petitioner to file a Revision Petition before the appropriate Revisional Authority along with the copy of this order and if the same is filed within a period of four weeks from the date of receipt of copy of this order, the Revisional Authority shall entertain the same without reference to limitation and consider the petition on merits and in accordance with law, after affording an opportunity of personal hearing. No costs.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

Sgl
To

1.The Assistant Commercial Tax Officer,
Check Post Officer,
Puzhal Check Post,
Chennai - 66.

2.The Joint Commissioner (CT) RP
Chennai (North) Division,
Chennai - 6.

+lcc to Special Government Pleader SR.No.82386
+lcc to Mr.K.R.Krishnan, Advocate SR.No.81859

sm:8.12.2017

W.P. No.6215 of 2011

सत्यमेव जयते

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