

In the High Court of Judicature at Madras

Dated : 24.7.2017

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.18539 of 2017 & WMP.No.20104 of 2017

M/s.Chennai Polimer House,
Chennai-1 rep.by Partner

... Petitioner

Vs

The Commercial Tax Officer,
Roving Squad-Vellore, Office
of the Assistant Commissioner
(CT), Enforcement, Vellore.

... Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in G.D.No.568/2017-18 dated 03.7.2017 and quash the same with a consequential direction to the respondent to release the goods without imposing any condition of payment of one time tax and double the amount of tax as compounding fee.

For Petitioner : Mr.Md.Ghafoor Ur Rahman

For Respondent : Mr.K.Venkatesh, GA (Taxes)

ORDER

Mr.K.Venkatesh, learned Government Advocate (Taxes) accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the goods detention notice dated 30.6.2017 and the compounding notice dated 03.7.2017, by which, the goods were detained and the respondent has levied tax on the goods on the ground that the consignment was not accompanied by Form JJ.

3. It has been held that in terms of Rule 15 of the Tamil Nadu Value Added Tax Rules, 2007, a bill of a sale or a delivery note in Form JJ generated from the website of the Commercial

Taxes Department along with the transporter's way bill in Form MM generated from the website of the said Department and a goods vehicle record or trip sheet or log book are to be produced. In the instant case, the computer generated Form JJ was not produced, but other records have been produced.

4. Thus, taking into consideration the amended Rule 15 of the said Rules, the writ petition is allowed, the impugned order is set aside and the respondent is directed to release the goods forthwith. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

RS

To

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

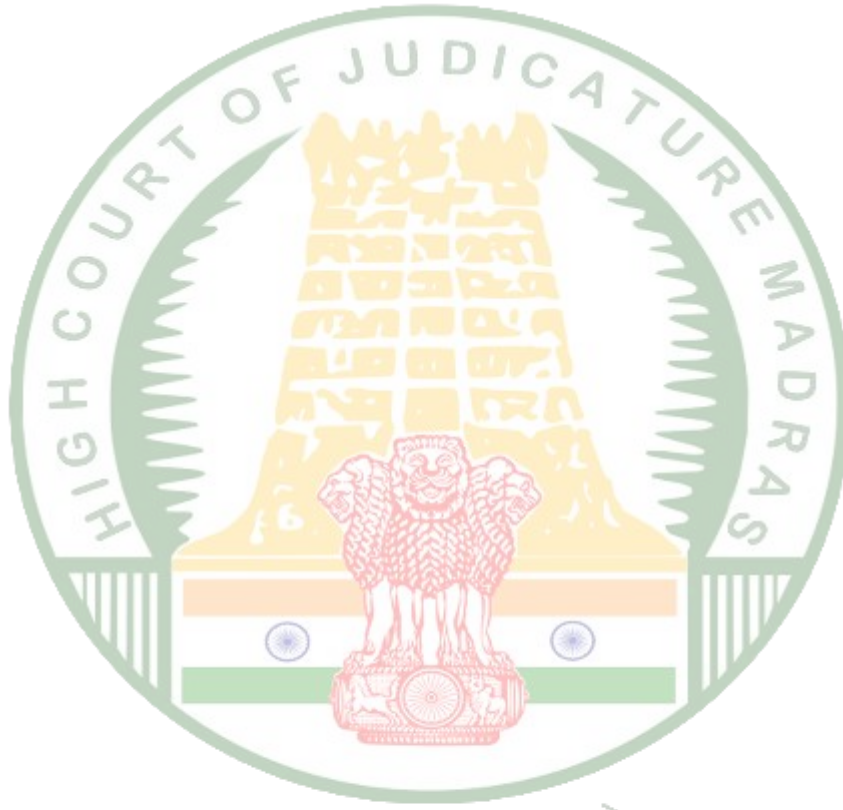
+1cc to M/s.M.D.Ghafoor VR.Rahman, Advocate, S.R.No.52085
(24/7/17)

सत्यमेव जयते

WP.No.18539 of 2017&
WMP.No.20104 of 2017

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