

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.08.2017

Coram

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

Writ Petition No.13487 of 2006
and
W.P.M.P.No.15070 of 2006

M/s. Saru International,
3, 1st Floor, Oothukattan Street,
Periamment, Chennai - 600 003.

...Petitioner

Vs.

The Deputy Commercial Tax Officer,
Roving Squad IV (Enforcement)
Chennai South, Room No.4, (Basement)
CT Building, Greams Road,
Chennai - 600 006.

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of the respondent, dated 21.04.2006, in G.D.No.5/2006-07, received on 22.04.2006, and to quash the same, and consequently, to direct the respondent to release 30 packages of semi finished leathers, belonging to the petitioner, detained vide G.D.No.5/2005-06, R.S-IV/South.

For Petitioner : Mr.N.Muralikumaran for
M/s.MCGAN Law Firm

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

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

2. The petitioner has filed this Writ Petition, challenging the goods detention notice issued by the Check Post Officer.

3. The Court, while entertaining this Writ Petition, by an order, dated 10.05.2006, directed to release the seized

articles. There appears to be no condition imposed on the petitioner for securing such release of the goods, as, at the relevant point of time, there was no compounding notice or tax imposed on the petitioner. The goods having been released, it may not be necessary to adjudicate the correctness of the goods detention notice, and sufficient to dispose of this Writ Petition with the following observation:-

"It is open to the Assessing Officer of the petitioner to make proper assessment on the petitioner's total and taxable turnover for the relevant assessment year, if not already completed."

4. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

sd

To

The Deputy Commercial Tax Officer,
Roving Squad IV (Enforcement)
Chennai South, Room No.4, (Basement)
CT Building, Greams Road,
Chennai - 600 006.

+1 CC to Spl. Govt. Pleader sr 54974

+1 CC to Mr.MCGAN Law Firm, Advocate sr 55444.

सत्यमेव जयते

Writ Petition No.13487 of 2006

LRS(CO)
sp(23/08/2017)

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