IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2017

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.1683 of 2004

M/s.Icon Household Products Private Ltd.,
Plot No.1656, 21st Road,
Anna Nagar West,
Chennai - 600 040. ... Petitioner

Vs.

1. The Joint Commissioner of Commercial Taxes
   (Enforcement),
   PAPJM Building
   Greams Road,
   Chennai - 600 006.

2. The Assistant Commissioner of Commercial Taxes,
   (Enforcement) Chennai (Central),
   PAPJM Building
   Greams Road,
   Chennai - 600 006.

3. The Deputy Commercial Tax Officer,
   Roving Squad I (I/C)
   (Enforcement) (Central),
   PAPJM Building
   Greams Road,
   Chennai - 600 006. ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the third respondent in G.D.No.48/2003-2004 and quash the impugned order dated 22.12.2003 along with its erratum dated 30.12.2003 and further direct the respondents to release the goods detained with the Indo Arya Central Transport Ltd., at the Tondiarpet Terminal Connor as the detention of the above goods is in excess of the jurisdiction of the respondents and also against the freedom of trade as contemplated under Article 301 of the Constitution of India.

For Petitioner : Mr.P.Rajkumar
For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader (Taxes)

O R D E R

Writ Petition is filed for issuance of a Writ of Certiorarified Mandamus to call for the records of the third respondent in G.D.No.48/2003-2004 and quash the impugned order dated 22.12.2003 along with its erratum dated 30.12.2003 and further direct the respondents to release the goods detained with the Indo Arya Central Transport Ltd., at the Tondiarpet Terminal Connor as the detention of the above goods is in excess of the jurisdiction of the respondents and also against the freedom of trade as contemplated under Article 301 of the Constitution of India.

2. Heard both sides.

3. Learned counsel appearing for either side have agreed on the principal issue. Hence, without going into the merits of the case, the petitioner is directed to file a revision before the Joint Commissioner of Commercial Taxes under Section 33 of the TNGST Act. Accordingly, liberty is granted to the petitioner to workout his remedy before the Revisional Authority viz., Joint Commissioner of Commercial Taxes appointed under Section 28 of the TNGST Act.

4. Accordingly, the petitioner is directed to file a revision within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the Joint Commissionerof Commercial Taxes is directed to consider the same on merits and in accordance with law as early as possible after affording an opportunity of personal hearing to the petitioner.

5. In view of the above, the Registry is directed to return the original impugned order, enable the petitioner to file a revision before the Revisional Authority.

In the result, the writ petition is disposed of.

-s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

gv
To

1.The Joint Commissioner of Commercial Taxes
(Enforcement),
PAPJM Building
Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner of Commercial Taxes,
(Enforcement) Chennai (Central),
PAPJM Building
Greams Road,
Chennai - 600 006.

3.The Deputy Commercial Tax Officer,
Roving Squad I (I/C)
(Enforcement) (Central),
PAPJM Building
Greams Road,
Chennai - 600 006.

+1 Cc to Mr.P. Rajkumar, Advocate sr 60927.
+1 Cc to Spl. Govt. Pleader sr 61118.

W.P.No.1683 of 2004

RSI(CO)
sp(28/09/2017)