In the High Court of Judicature at Madras

Dated : 13.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.9116 of 2018 & WMP.No.10942 of 2018

Uniquk Air Filters, rep.by its
Proprietrix, Chennai-99. ...Petitioner

Vs

The Deputy State Tax Officer,
Pattanur Check Post, Villupuram. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in notice dated 08.11.2017 in G.D.N.No.2884/2016-17 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by the demand issued by the respondent directing the petitioner to pay the compounding fee of Rs.95,104/-.

3. Earlier, the petitioner approached this Court by filing W.P.No.5974 of 2017. The said writ petition was disposed of by order dated 10.3.2017 by directing the petitioner to pay one time tax for release of the goods and giving liberty to the petitioner to file a revision petition before the concerned Joint Commissioner. The petitioner paid one time tax as directed and the goods were also released. However, the petitioner did not file the revision petition, which has led to the issuance of the impugned assessment order.

4. The learned Government Advocate fairly points out that the Hon'ble Division Bench of this Court in the case of Joint Commissioner (CT) Enforceament-I, Chennai-6 and another Vs.

Deepak Roadways [W.A. No.544 of 2015 dated 31.1.2018] directed the respondent therein to file revision before the Competent Authority, who was directed to pass orders in accordance with law.

5. In the light of the said judgment of the Hon'ble Division Bench of this Court in the writ appeal preferred by the Department, this Court is inclined to direct the petitioner to avail the revisional remedy.

6. Accordingly, the writ petition is disposed of with a direction to the petitioner to file the revision petition along with a petition for appropriate interim orders before the concerned Joint Commissioner within a period of two weeks from the date of receipt of a copy of this order. Till the stay petition, which has to be filed by the petitioner before the Joint Commissioner is decided, the impugned proceedings shall be kept in abeyance. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

To

The Deputy State Tax Officer,
Pattanur Check Post, Villupuram.

+ 1 cc to Mr.Special Government Pleader Sr.28205
+ 1 cc to Mr.Adithya Reddy, Advocate Sr.27908

WP.No.9116 of 2018 &
WMP.No.10942 of 2018

AD(CO)
EU(10/05/2018)