IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.01.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.760 of 2018

M/s.Gmmco Limited,
Rep. by its Authorized Signatory,
No.6, GST Road,
St.Thomas Mount,
Chennai - 600 016. ... Petitioner

Vs.

Commercial Tax Officer (Enf)
Roving Squad,
Vellore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, to permit the petitioner to file revision petition against the levy of compounding fee as per the notice in G.D.NO.601/2016-17 dated 23.11.2016 and also on 14.11.2017 before the first revisional authority.

For Petitioner : Mr.C.Baktha Siromoni
For Respondents : Mrs.G.Dhana Madhri
Government Advocate

O R D E R

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and M/s.G.Dhana Madhiri, learned Government Advocate for the respondent.

2.The petitioner, a Multinational Company has approached this Court seeking for a direction to permit the petitioner to file a revision petition against the levy of compounding fee as per the Goods Detention notice dated 23.11.2016 and 14.11.2017. It is not known as to why a Multinational Company was not diligent in prosecuting their affairs, especially when the Court specifically permitted the petitioner to avail the revisional remedy under the provisions of the Act in the earlier writ petition filed by them in W.P.No.41446 of 2016 dated 28.11.2016 which was filed challenging the goods detention notice. As directed in the said writ petition, the petitioner has paid the one time tax at Rs.2,30,904/- and they now seek permission of this Court to file a revision petition before the concerned

Joint Commissioner. The present attempt of the petitioner appears to be only because the Check Post Officer issued show cause notice dated 14.11.2017 calling upon them to appear in person.

3.Considering the fact that the petitioner has paid the one time tax and it is represented that as of now, the finance of the Company are not in a very sound condition and the petitioner's claim that they have an excellent case before the revisional authority, this Court is inclined to grant an opportunity to the petitioner to file a revision against the goods detention notice dated 23.11.2016 and 14.11.2017. Accordingly, the writ petition is disposed of giving liberty to the petitioner to file a revision petition before the concerned Joint Commissioner challenging the goods detention notice dated 23.11.2016 and 14.11.2017 and if such revision petition is filed within a period of fifteen days from the date of receipt of a copy of this order, the revisional authority shall not reject the revision petition on the ground of limitation to consider the same on merits and in accordance with law. No costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

cse
To
The Commercial Tax Officer (Enf)
Roving Squad, Vellore.

+ 1 cc to Mr. C. Baktha Siromoni, Advocate Sr.4670
+ 1 cc to the Special Government Pleader Sr.4648

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BR(CO)
EU(08/02/2018)