IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.15194 of 2018

Laxmi Rolling & Strips Pvt. Ltd.,
Hosur - Thally Road, Kalukondapalli Village,
Belagondapalli Post, Denkanikotta Taluk,
Hosur, Krishnagiri District-635 114.
... Petitioner

vs.

The Deputy State Tax Officer,
Checkpost Officer, Hosur (Outward),
Hosur. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the respondent in his proceedings dated 15/12/2017 in G.D.R.No.6516/2015-16 and to quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.M.Hariharan,
Additional Government Pleader

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondent. With consent on either side, this writ petition is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the proceedings of the respondent, who is the Checkpost Officer, which is issued for payment of the compounding fee levied on the petitioner vide order dated 07.01.2016.

3. The petitioner had approached this Court earlier and filed Writ Petition No.318 of 2016 challenging the goods detention notice. The said writ petition was disposed of by order dated 06.01.2016, directing the release of the goods subject to the petitioner paying a sum of Rs.25,000/- being towards the tax as computed by the Officer. The Court specifically granted liberty to the petitioner to challenge the

compounding proceedings before the Competent Authority. Though such liberty was granted, the petitioner did not avail the same and now, he is rushed to this Court, after a demand has been issued by the respondent.

4. Considering the fact that, this Court, in the earlier writ petition, did not fix any specific time limit for the petitioner to file the revision before the Revisional Authority, this Court is inclined to grant one more indulgence to the petitioner, failing which the respondent can proceed to recover the amount demanded in the impugned notice. The petitioner is granted two weeks time to file revision before the concerned Revisional Authority challenging the compounding order and produce proof of filing such revision before the respondent. If the petitioner fails to do so within the time permitted, the benefit of this order will not enure to the petitioner and the writ petition would stand automatically dismissed and the respondent can recover the amount as quantified in the impugned order dated 07.01.2016. On the other hand, if the petitioner complies with the order, the impugned proceedings shall be kept in abeyance and await the decision of the Revisional Authority. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

The Deputy State Tax Officer,
Checkpost Officer, Hosur (Outward),
Hosur.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.39378

+1cc to the Spl Government Pleader, S.R.No.39999

W.P.No.15194 of 2018

(CO)
GSP(09/07/2018)