

In the High Court of Judicature at Madras

Dated : 23.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18665 of 2018 & WMP.No.21999 of 2018

M/s.Globe Ecologistics (P) Ltd.,
Chennai-108 rep.by its Vice
President Mr.R.Sridhar

...Petitioner

Vs

The Deputy Commercial Tax Officer
(ST), Pattanur Check Post, Morattandi,
Villupuram District.

...Respondent

Prayer:PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in OR No.134/2015-16 (GD No.2699/2015-16) dated 21.8.2016, quash the same and further direct the respondent to pass a fresh order after considering the documents filed by the petitioner in the merits.

For Petitioner : Mr.R.Sridhar

For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has challenged an order imposing compounding fee on the petitioner pursuant to the goods detention notice dated 02.10.2015.

3. As rightly pointed out by the learned Additional Government Pleader, as against the impugned order, the petitioner has an effective alternate remedy of filing a revision before the concerned Joint Commissioner.

4. Learned counsel for the petitioner submits that the petitioner is willing to go before the concerned Joint Commissioner. But as of now, the period of limitation has already expired.

5. Considering the peculiar facts and circumstances of the case, this Court is inclined to grant one opportunity to the petitioner to approach the concerned Joint Commissioner by filing a revision petition.

6. Accordingly, the writ petition is disposed of by permitting the petitioner to file a revision before the concerned Joint Commissioner. If such a revision is filed within a period of 15 days from the date of receipt of a copy of this order, the Revisional Authority shall entertain the revision without rejecting the same on the ground of limitation. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar (CS VIII)

//True copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer (ST),
Pattanur Check Post, Morattandi,
Villupuram District.

Copy To

The Section Officer,
ER Section, High Court,
Madras.

+lcc to Mr.R.Sridhar, Advocate SR.No.49098
+lcc to Special Government Pleader SR.No.49565

SSV(CO)
GN(10/08/2018)

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