

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.12.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Contempt Petition No.2705 of 2018

Tvl.Navakar Impex Pvt.Ltd.,
Rep. by its Director Jainik A.Jain
Admin Off: 126, Choolai High Road,
Choolai, Chennai-112.

... Petitioner

vs.

K.Balasubramanian
The Superintendent of GST & Central Excise
Perungudi V Range,
Chennai South Commissionerate
690, Anna Salai, Nandanam
Chennai-35.

.... Respondent

Contempt petition filed under Section 11 of Contempt
of Courts Act, to punish the respondent for his willful and
deliberate disobedience and non-compliance of the order and
directions issued by this Court in WP.No.32227 of 2018 and
WMP.No.37477 dated 05.12.2018.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.A.P.Srinivas
standing counsel

O R D E R

This Contempt Petition is filed by complaining that the order passed by this Court in WP.No.32227 of 2018 and WMP.No.37477 dated 05.02.2018 is violated.

2. Mr.A.P.Srinivas, learned standing counsel takes notice for the respondent.

3. This Court, while passing an interim order on 05.02.2018 in the said writ petition, directed the respondent to release the goods, however, by getting appropriate undertaking from the petitioner to safeguard the interest of the Revenue, in the event of any liability is to be fastened on them, pursuant to further proceedings, if any. Accordingly, this Court directed the respondent to release the goods forthwith, after getting appropriate undertaking from the petitioner as stated supra.

4. Now, the grievance of the petitioner before this Court is that the respondent is insisting for furnishing bank guarantee for the proposed tax liability as well as penalty, for releasing the goods as directed by this Court.

5. As it is seen that no order of assessment is passed so far, this Court is of the view that the respondent can

take the bank guarantee in respect of the proposed tax liability alone, without insisting for furnishing bank guarantee for penalty portion as well. Accordingly, this contempt petition is closed, only by directing the respondent to release the goods, after getting bank guarantee or cash payment for the tax liability alone.

SD/-

ASSISTANT REGISTRAR (COMM.CASES)

mk

//Certified to be true copy//

Dated at Madras this the day of 2018.

COURT OFFICER (O.S.)

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PS/17/12/2018

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