

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.03.2019

CORAM:

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.24982 of 2006

and

M.P.No.1 of 2008

Vox Spectrum (P) Limited,
rep. by its Regional Manager - Services,
V.Satheesh
Situatd # F2, Topaz Tarrace,
F-10, First Street,
Anna Nagar (East),
Chennai - 600 102. Petitioner

Vs.

- 1.The Deputy Commercial Tax Officer,
(New) Central Parcel Office,
Wall Tax Road,
Chennai - 600 003.
- 2.The Assistant Commissioner (CT)
Enforcement (North)
Greems Road, Chennai - 600 006.
- 3.The Commercial Tax Officer,
Amainthakarai Assessment Circle,
IV Floor, Kuralagam Annexe,
Chennai - 600 108. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari to call for the records on the file of the first respondent herein in Goods Detention Notice in G.D.No.25/2006-07 dated 27.07.2006 and quash the same.

For Petitioner : Mr.K.Narayanan
For Respondents : Mr.M.Hariharan
Additional Government Pleader

O R D E R

This Writ Petition has been filed praying for issue a writ of certiorari to call for the records on the file of the first respondent herein in Goods Detention Notice in G.D.No.25/2006-07 dated 27.07.2006 and quash the same.

2.The learned counsel appearing for the Petitioner invited the attention of this Court to the Goods Detention Notice at Page No.25 of the typed set of papers filed by the Petitioner and submitted that the goods have been released on payment of advance tax. As such, he submitted that he would be entitled to file a revision petition before the Joint Commissioner of Commercial Taxes under Section 35 of the Tamil Nadu General Sales Tax Act,1959(the TNGST Act), if the time taken to prosecute this Writ Petition is excluded because the Writ Petition was filed within 30 days from the date of the Impugned Order. The learned counsel for the respondents does not object to the above mentioned proposed course of action.

3.Accordingly, this Writ Petition is disposed of with liberty to the Petitioner to file a revision petition before the Joint Commissioner of Commercial Taxes under Section 35 of the TNGST Act within a period of 30 days from the date of receipt of a copy of this order. For the purpose of computing limitation for the revision petition, the time taken by the Petitioner to prosecute this Writ Petition shall be excluded. There shall be no order as to costs. Consequently, connected M.P. is closed.

Sd/-

Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

Rrg

To

1.The Deputy Commercial Tax Officer,
(New) Central Parcel Office,
Wall Tax Road,Chennai - 600 003.

2.The Assistant Commissioner (CT)
Enforcement (North),Greams Road,
Chennai - 600 006.

3.The Commercial Tax Officer,
Amainthakarai Assessment Circle,
IV Floor, Kuralagam Annexe,
Chennai - 600 108.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No. 23807

+1cc to the Special Government Pleader(Taxes), S.R.No. 24331

W.P.No.24982 of 2006

NMI (CO)

GN(22/04/2019)