

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN
W.P.Nos.17353,17354,43358,43359 of 2016 and
W.P.No.6720 2017

and

W.M.P.Nos.14833 to 14835/16, and 7261 of 2017,
37225,37226 of 2016

1. Tvl. Siemens Ltd, rep by its Manager
Ms.G.Vasanthi
Seethakathi Business Center
Old No.272, New No.688,
Anna Salai,
Chennai - 600 006.
... Petitioner in W.P.No.17353 & 17354/2016
1. M/s. Siemes Health Care Pvt Ltd.,
Represented by it's Senior Manager,
Business Administration,
Mr. Kalyanaraman
No.272/668, Seethakathi Business Centre,
Anna Salai, Chennai - 600 006.
...Petitioner in W.P.No.43358 & 43359/2016
1. M/s. Siemes Health Care Pvt Ltd.,
Represented by it's Senior Manager,
Srividhya Subramanian,
No.262/668, Seethakathi Business Centre,
Anna Salai, Chennai - 600 006.
....Petitioner in W.P.No.6720 of 2017
Vs.
1. The Deputy Commercial Tax Officer,
Check Post Officer,
K.G. Chavadi Check post (Outgoing)
Coimbatore - 641 105.
... Respondent in W.P.No. 17353 & 17354 of 2016
1. The Deputy Commercial Tax Officer,
Check Post Officer,
Puzhal Check post,
Chennai - 600 066.

2. The Assistant commissioner(CT)
Nungambakkam Assessment circle,
No.88, Mayor Ramanathan Road,
Chennai - 600 031.

....Respondents in W.P.No.43358 & 43359/2016

1. The Commercial Tax Officer,
Roving Squad - II
Enforcement (North),
Greams Road, Egmore,
Chennai - 600 006.

2. The Assistant commissioner(CT)
Nungambakkan Assessment circle,
No.88, Mayor Ramanathan Road,
Chennai - 00 031.

2. The Deputy Commissioner(CT)
Enforcement -I PAPJM Buildings,
Greams Road, Egmore, Chennai 600 006.

... Respondents in W.P.No.6720 of 2017

WP.No.17353 of 2016:Writ of Certiorarified Mandamus calling for the records of the case from the file of the REspondent herein, Quash the impugned notice of the respondent in Goods Detention Notice in Show Cause Notice of Offence No.34960 dated 29/04/2016, detaining the goods and levying tax and Compounding fee, direct the respondent to release the detained goods forthwith.

Prayer in W.P.No.17354 of 2016: This writ petition has been filed under Article 226 of the constitution of India praying to issue a writ of certiorari to call for the records of the case from the file of the first respondent herein, quash the impugned notice of the first respondent "Draft Compounding Notice in GDR.No.76/2016-17 dated 02.05.2016 levying tax and compounding fee.

Prayer in W.P.Nos.43358 of 2016: This writ petition has been filed under Article 226 of the constitution of India praying to issue a writ of certiorari to call for the records of the case from the file of the first respondent herein, quash the impugned notice of the first respondent in GD.No.4321/2016-17 dated 09.12.2016 levying tax and compounding fee under the Tamil Nadu Value Added Tax Act, 2006 and direct the first respondent to release the goods.

WP.No.43359 of 2016:Writ of Certiorari, to call for the records of the Case from the file of the 1st Respondent herein, Quash the Impugned Notice of the 1st Respondent in G.D.No.4321/2016-17 dated 04.12.2016 levying tax and compounding fee under the Tamil Nadu Value Added Tax Act, 2006.

Prayer in W.P.No.6720 of 2017: This writ petition has been filed under Article 226 of the constitution of India praying to issue a writ of certiorari to call for the records of the case from the file of the first respondent herein, quash the impugned notice of the first respondent in GD.No.654/2016-17/RS-II(N) TIN 33416390902 dated 31.01.2017 and direct the first and second respondent to return the bank guarantee dated 06.02.2017 filed by the petitioner on 07.02.2017.

(In all W.P.s)

For petitioners: Mr.R. Venkataraman

Senior Counsel for Mr.Lakshmi Sriram

For Respondents: Mr.V. Hari Babu

Additional Government Pleader

COMMON ORDER

Writ petition Nos. 17353 and 17354 of 2014 have been filed challenging the impugned notice dated 02.05.2016 asking the petitioner to pay sales tax under Section 5(2) of the CST Act, 56.

2.Writ petition No.43358 and 43359 of 2016 have been filed challenging the impugned notice dated 09.12.2016 asking the petitioner to pay sales tax under Section 5(2) of the CST Act, 56.

3.Writ petition No.6720 of 2017 has been filed challenging the impugned notice dated 31.01.2017 asking the petitioner to pay sales tax under Section 5(2) of the CST Act,

4.With regard to W.P.No.17353 and 17354 of 2016, the petitioner has filed his return on 04.04.2016 and the same was acknowledged by the respondents on 13.05.2016 vide acknowledgment No.CTAXCST201626129390, but the respondents has not passed any orders till date.

5.With regard to W.P.No.43358 and 43359 of 2016, the petitioner has filed his return on 04.08.2017 and the same was acknowledged by the respondents vide acknowledgment

No.30200011739445, but the respondents has not passed any orders till date.

6.With regard to W.P.No.6720 of 2017, the petitioner filed his return on 26.07.2017 and the same was acknowledged vide no:30200009177902, but the respondent has not passed any orders till date.

7.Therefore, the respondents are directed to quantify the amount payable by the petitioner and pass appropriate orders in accordance with law within a period of 3 months from the date of receipt of a copy of this order.

8. In view of the above these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commercial Tax Officer,
Check Post Officer,
K.G. Chavadi Check post (Outgoing)
Coimbatore - 641 105

2. The Deputy Commercial Tax Officer,
Check Post Officer,
Puzhal Check post,
Chennai - 600 066.

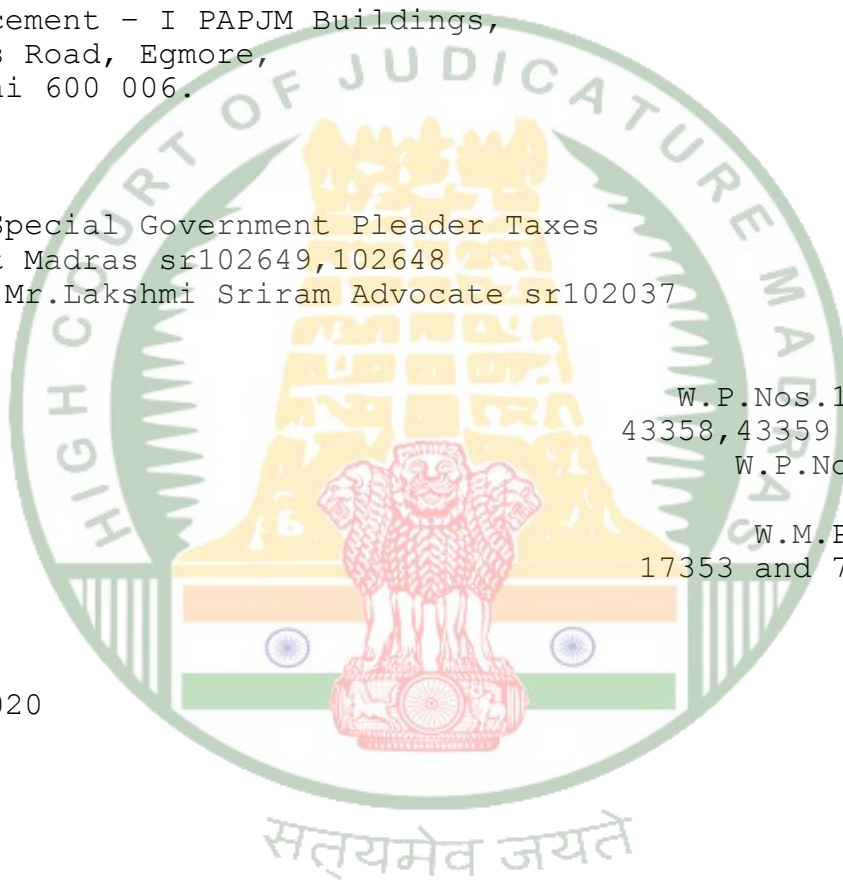
3. The Assistant commissioner (CT)
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No.88, Mayor Ramanathan Road,
Chennai - 600 031.

4. The Commercial Tax Officer,
Roving Squad - II
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Chennai 600 006.

+1 cc to Special Government Pleader Taxes
High court Madras sr102649,102648
+3 ccs to Mr.Lakshmi Sriram Advocate sr102037

W.P.Nos.17353,17354,
43358,43359 of 2016 and
W.P.No.6720 2017
and
W.M.P.Nos.14833,
17353 and 7261 of 2017

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aa18/02/2020



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