

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34521 of 2016
and W.M.P.No.29756 of 2016

Tvl.Mangaly Industries Private Limited,
Represented by its Manager, Mr.Friends Paul,
B.O.C. Bye-Pass Road,
Pattiakkara
Palakkad, Kerala 678 014. Petitioner

Vs.

- 1.The Joint Commissioner (CT),
Enforcement
Coimbatore.
- 2.The Check Post Officer/Deputy
Commercial Tax Officer,
Meenakshipuram Check Post,
Sengottai. Respondents

Prayer: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records of the first respondent in his proceedings in Ref.No.1261/2016/A4 dated 23.09.2016 and quash the same and direct the respondents to forthwith release the lorry bearing Registration No.KL-14-H-6355 along with the consignment.

For Petitioner : Mr.K.R.Krishnan

For Respondents: Mr.V.Haribabu
Additional Government Pleader.

O R D E R

This petition is filed to call for the records of the first respondent in his proceedings in Ref.No.1261/2016/A4 dated 23.09.2016 and quash the same and direct the respondents to forthwith release the lorry bearing Registration No.KL-14-H-6355 along with the consignment.

2. The learned counsel for the petitioner submits that pursuant to the impugned order dated 23.09.2016, the petitioner have not only paid the disputed tax but also furnished the Bank Guarantee. Therefore the petitioner may be given liberty to file the revision petition before the Joint Commissioner.

3. Since the submission of the learned counsel for the petitioner is fair, the petitioner is at liberty to the file revision petition under Section 54 of the TNVAT Act within 15 days from the date of receipt of copy of this order. Accordingly, this writ petition is disposed of. No costs. Connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1.The Joint Commissioner (CT),
Enforcement
Coimbatore.

2.The Check Post Officer/Deputy
Commercial Tax Officer,
Meenakshipuram Check Post,
Sengottai.

+1cc to the Special Government Pleader Sr.102644, 103287
+1cc to Mr.K.R.Krishnan, Advocate Sr.102994

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srg 10/02/2020