IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14770,28168 and 28169 of 2014

and

M.P.Nos.1,1,1 of 2014

1. M/s Siemens Ltd.,
Represented by it's General Manager,
Indirect Taxation, Mr.P.V. Venugopal,
No.4 M.G. Road,
Nungambakkam
Chennai - 600 034. ... Petitioners in W.P.Nos. 14770,28168 & 28169 of 2014

Vs.

1. The Deputy Commercial Tax Officer,
Air Cargo Vehicle Check point,
Office of Deputy Commissioner(Central),
First Floor, PAPJM Buildings,
No.1, Greams Road, Chennai - 600 006.

2. The Deputy Commissioner(CT)
Enforcement Central,
First Floor, PAPJM Buildings,
No.1, Greams Road, Chennai - 600 006.

3. The Joint commissioner(CT)
Enforcement I and II, First Floor,
PAPJM Buildings,
No.1, Greams Road,
Chennai - 600 006. . ..Respondent in W.P.No.14770/2014

1. The Deputy Commercial Tax Officer,
Katpadi Check post, Katpadi

2. The Joint Commissioner(CT)
No.4, Bharathiyar Salai,
Vellore-632 001

3. The commissioner (CT)
Ezhilagam, Chepauk,
Chennai- 600 00 ...Respondents in 28168 and 28169 of 2014

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Prayer in W.P.No.14770 of 2014 : 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.3014/2014-15 dated 03.06.2014 levying tax and compounding fee under the Tamil Nadu Valud Added Tax Act, 2006.

Prayer in WP.No.28168 of 2014:Writ of Certiorari to call for the records of the case from the file of the Ist Respondent herein, Quash the Impugned detention notice of the 1st respondent in G.DR.No.1598/ dt 17/10/2014 detaining the lorry No.TN.23 B2529 containing the petitioner's goods.

Prayer in W.P.No.28169 of 2014 : 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 detention notice of the first respondent in GDR.No.1598 of 2014-2015 dated 23.10.2014 levying tax and compounding fee under the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner:Mr.R.Venkataraman,
Senior Counsel for
Mr.Lakshmi Sriram
For Respondent:Mr.V.Haribabu,
Additional Government Pleader

COMMON ORDER

These writ petitions have been filed challenging the impugned notice dated 03.06.2014,17.10.2014 and 29.04.2016 asking the petitioner to pay tax under Section 67 of the TNVAT Act 2006.

2. In W.P.No.14770 of 2014 the issue has already been settled and the assessments orders have been passed on 30.01.2017 and the petitioner also deposited the tax amount and the same has been acknowledged by the respondents on 19.06.2004, vide no.CTAXCST20147423986.

3. In W.P.Nos.28168 and 28169 of 2014 also the issue has already been settled and the assessments orders have been passed on 30.01.2017, and the petitioner also deposited the tax amount and the same has been acknowledged by the respondents on 19.06.2004 vide no.CTAXCST201419159549.

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4. In the light of the above, these writ petitions are dismissed as infructuous as consequential relief has been granted to the petitioner. No costs. Consequently connected miscellaneous petition are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
1. The Deputy Commercial Tax Officer,
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6. The commissioner (CT)
Ezhilagam, Chepauk,
Chennai- 600 005.

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+1 cc to Special Government Pleader(taxes) sr102647
+5 ccs to Mr.LakshmiSriram Advocate sr102036

W.P.Nos.14770,28168 and
28169 of 2014
and
M.P.Nos.1,1,1 of 2014

aa17/02/2020

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