BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 09.07.2019
CORAM:

THE HONOURABLE DR.JUSTICE **ANITA SUMANTH**

W.P.(MD)No.781 of 2014
and M.P(MD) No. 1 of 2014

Seyad Home Industries (P) LIMITED,
Rep. by its Manager
A.P.P.Packeer Mohamed ... Petitioner

Vs.

1.The State of Tamil Nadu
Rep. by its
Secretary to Government,
Department of Commercial Taxes
and Registration,
Fort St. George,
Chennai - 600 009.

2.The Commercial Tax Offier Roving Squad,
Dindigu.

3.The Deputy Commercial Tax Officer Roving Squad,
Dindigul. ... Respondents

PRAYER:- Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus to call for the records relating to the order passed by the second respondent imposing compounding fee of Rs.40,000/- in is O.R.No.1263 of 2013-2014 dated 10.12.2013 and quash the same and to direct the respondents to refund the sum of Rs.40,000/- collected from the driver of the vehicle bearing Registration No. TN-28-AJ-9393 on 10.12.2013 to the petitioner.

For Petitioner : Mr.A.S.Mujibur Rahman

For Respondents : Mrs.J.Padmavathy Devi
Special Government Pleader

O R D E R

The petitioner seeks a refund of the compounding fee paid by it amounting to a sum of Rs.40,000/- collected from the Driver of the vehicle on 10.12.2013.

2.Heard Mr.Vadivel, learned counsel appearing for the petitioner and Mrs.J.Padmavathy Devi, learned Special Government Pleader appearing for the respondents.

3. The petitioner is a manufacturer of 'Beedi' and purchased beedi leaves from Chatisgarh. At Dindigul, the vehicle was intercepted by the roving squad, Commercial Taxes Department. Notice dated 10.12.2018 clearly records that the consignment was not accompanied by any valid records. Thus, the vehicle was detained by the squad.

4. A counter filed by the Department also refers to a statement recorded by the Department from the vehicle driver, who has admitted to and confirmed the position that the consignment was not accompanied by any documents. The petitioner has compounded the offence and remitted a sum of Rs.40,000/- for immediate return and release of the vehicle. As far as the writ petition is concerned, there ends the matter.

5. However, Mr.Vadivel, learned counsel for the petitioner would urge that all documents such as the purchase receipt dated 04.12.2013 and despatch transport receipt dated 04.12.2013 had duly accompanied the consignment and he prays that the petitioner be permitted to challenge the compounding order itself by way of revision under Section 54 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

6. I am not inclined to consider this request for the reason that the petitioner has accepted order of compounding and has compounded the offence as well.

7. In the light of the aforesaid discussion, I see no merit whatsoever in this writ petition, which is dismissed. No costs. Consequently, connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar(CS-II)

/TRUE COPY/

Sub Assistant Registrar

To

1.The Secretary to Government,
State of Tamil Nadu
Department of Commercial Taxes
and Registration,
Fort St. George,
Chennai - 600 009.

2.The Commercial Tax Offier Roving Squad,
Dindigu.

3.The Deputy Commercial Tax Officer Roving Squad,
Dindigul.

+1 CC to M/s.A.S.MUJIBUR RAHMAN, Advocate (SR-74372[F] dated 10/07/2019)

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cm
JM/17.09.2019/3P/5C