(2012) 11 MAD CK 0151

In the Madras High Court

Case No : Writ Petition No. 30606 of 2012 and M.P. No. 1 of 2012

M/s. Genlite Engineering Private Limited, Plot No. F-63, Sipcot Industrial Park, Irungattukottai, Sriperumbudur, Kancheepuram District — APPELLANT

Vs

Commercial Tax Officer, (Enforcement), Roving Squad, Vellore — RESPONDENT

Date of Decision : 16-11-2012

Acts Referred:
Tamil Nadu Value Added Tax Act, 2006 — Section 67(4)

Citation : (2012) 11 MAD CK 0151

Hon'ble Judges : R. Sudhakar, J

Bench : Single Bench

Advocate : C. Baktha Siromoni, for the Appellant; A.R. Jaya Prathap, Government Advocate (Tax), for the Respondent

Final Decision : Dismissed

Judgement

Honourable Mr. Justice R. Sudhakar

1. This Writ Petition is filed praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings, in G.D. No. 79/2012-13 dated 09.11.2012 and quash the detention order as illegal and direct the respondent to release the goods detained. Mr. A.R. Jay Prather, learned Government Advocate (Tax) takes notice for the respondent. By consent the writ petition is taken up for final disposal.

2. The petitioner in this case transported generators from Chennai to Erode and is detained under Goods Detention Notice No. G.D. No. 79/2012-13 dated 9.11.2012 on the ground that proper tax has not been paid. When the petitioner approached in person, the authority refused to release the goods in spite of the request that he will pay the differential tax as claimed, under protest for release of the goods in terms of Section 67(4) of Tamil Nadu Value Added Tax Act, 2006. Hence, the certiorarified mandamus has been filed to quash the impugned Goods

Detention Notice.

3. The larger relief to quash the Detention Notice cannot be granted at this point of time. All that the petitioner is entitled to get is the release of the goods in terms of Section 67(4) of the TNVAT Act which provides for such remedy in a case of detention of goods.

4. In this case petitioner states that the only issue standing in the way of release of goods is the demand for payment of the differential tax. If that be so, the respondent is directed to release the goods forthwith on payment of the differential tax as may be determined for release of goods in terms of Section 67(4) of TNVAT Act, 2006 without prejudice to the petitioner''s plea that such demand is not maintainable. The Writ Petition is disposed of as above. No costs. Consequently, connected miscellaneous petition is closed.