(2013) 01 MAD CK 0159

In the Madras High Court

Case No : Writ Petition No. 2624 of 2013

M/s. Voltech Infrastructure Pvt. Ltd. APPELLANT

Vs

Deputy Commercial Tax Officer RESPONDENT

Date of Decision : 31-01-2013

Acts Referred:
Tamil Nadu Value Added Tax Act, 2006 — Section 67, 67(4), 72

Citation : (2013) 01 MAD CK 0159

Hon'ble Judges : R. Sudhakar, J

Bench : Single Bench

Advocate : C. Baktha Siromoni, for the Appellant; S. Kanmani Annamalai, Government Advocate (Tax), for the Respondent

Judgement

R. Sudhakar, J.—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. 228/2012-13 dated 17.1.2013 and quash this detention order as illegal and direct the respondent to release the goods

detained. The writ petition has been filed challenging the goods detention notice which also includes a demand for compounding fee.

2. Though the writ petition has been filed for relief to quash the impugned detention notice dated 17.1.2013, learned counsel for the petitioner now

pleads that the grievance of the petitioner will be met, if the goods are released on payment of tax under protest in terms of Section 67(4) of the

TNVAT Act, 2006.

3. Heard Mr. S. Kanmani Annamalai, learned Government Advocate (Tax) who states that the authority will consider the claim for release of

goods in terms of Section 67 of the Tamil Nadu Value Added Tax Act, 2006 and proceed thereafter with regard to the compounding fee as prescribed u/s 72 of the Tamil Nadu Value Added Tax Act, 2006.

4. A similar plea has already been considered by this Court in the order dated 8.11.2012 in W.P.No. 30304 of 2012 (M/s. Volvo India Private

Limited v. Deputy Commercial Tax Officer, Katpadi) and goods were ordered to be released on payment of tax.

5. Under such circumstances, the respondent is directed to release the goods forthwith as and when the petitioner pays the tax as demanded,

under protest, in terms of Section 67 of the Tamil Nadu Value Added Tax Act, 2006 and proceed further in respect of the composition notice

subject to the right of the petitioner to contest the same on merits and in accordance with law. The Writ Petition is disposed of accordingly. No

costs.

