

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNAM

W.P.No.30992 of 2017 & W.M.P.No.33956 of 2017

S.Sivakumar ... Petitioner

Vs.

- 1.The Deputy Commercial Tax Officer,  
Special Roving Squad, Cuddalore.
- 2.The Commercial Tax Officer,  
Thindivanam. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records of the first respondent in proceedings dated 31.08.2015 in O.R.No.13/2015-16 G.D.No.1549/2015-16 and consequential proceedings of the second respondent dated 10.11.2017 in TIN No.33504720801/2015-16 and quash the same.

For Petitioner : Mr.Adithya Reddy  
For Respondents : Mr.S.Kanmani Annamalai,  
Additional Government Pleader

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ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents. With the consent on either side, this writ petition is taken up for final disposal.

2.The petitioner has filed this writ petition challenging a compounding order passed in the year 2015. The petitioner was transporting cigarettes and the goods were detained by issuing detention notice dated 16.05.2015. This was challenged by the petitioner in W.P.No.14954 of 2015 and the writ petition was disposed of by order dated 21.05.2015, directing the respondent to release the goods on payment of one-time tax. Subsequently, an order came to be passed on 31.08.2015 detaining the goods. If the petitioner was aggrieved by such detention, what he should have done is to file revision as against the detention order. Since the goods were released, the petitioner abandoned the proceedings and when steps for recovery were initiated by the respondent by issuing notice dated 10.11.2017, the petitioner has rushed to this Court.

3.Considering the fact that the petitioner has a revisional

remedy as against the order dated 31.08.2015, this Court is inclined to grant one indulgence to the petitioner to pursue the revisional remedy within a time frame, failing which the respondent can take action for recovery including prosecution.

4. Accordingly, this writ petition is disposed of by directing the petitioner to file a revision petition before the concerned revisional authority within a period of fifteen days from the date of receipt of a copy of this order. If the petitioner does not file revision petition before the revisional authority, then the respondent shall immediately take action for recovery and prosecute the petitioner under the provisions of the TNVAT Act. No costs. Consequently, connected miscellaneous petition is closed.

15.12.2017

abr  
Index:Yes/No

**Note:** Registry is directed to return the original impugned order.

T.S.SIVAGNANAM, J.  
abr

To

- 1.The Deputy Commercial Tax Officer,  
Special Roving Squad, Cuddalore.
- 2.The Commercial Tax Officer,  
Thindivanam.



W.P.No.30992 of 2017

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