

WP(C) 5174/2009

BEFORE

THE HON'BLE MR.JUSTICE B.D.AGARWAL

Heard Dr. B P Todi, learned senior counsel assisted by Mr. A.Nath, learned counsel for the petitioner and Mr. D.Saikia, learned standing counsel, Finance Department.

With consent of the learned counsel for both the parties, the writ petition is being disposed of on the motion stage itself.

The short prayer of the writ petitioner is that he may be allowed to dispatch loose jute outside the State of Assam without payment of security and without production of movement certificate. The other prayer of the petitioner is that a sum of Rs.2,48,854/- that has been deposited in the form of tax/ additional security should not be adjusted

In my considered opinion, the issues raised in this writ petition have already been examined by this court in W.P(C)No.1080/09 vide judgment and order dated 3.7.2009. In terms of the aforesaid judgment the respondents are directed not to insist on additional security without issuing notice as required under Sub-Section (3- B) of Section 7 of the Central Sales Tax Act, 1956. With regard to adjustment of the additional security deposited by the petitioner, no order is called for since adequate provisions are available in the statute for redressal of such grievance. The petitioner shall ventilate his grievances before the competent authority .

With the aforesaid directions, the writ petition stands disposed of.