

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.12318 of 2015

and

M.P.No.1 of 2015

O.Sajeevan

... Petitioner

Vs.

1.Union of India,
Rep. By the Union Territory
of Pondicherry,
Repl by the Tahsildar or
Revenue Inspector,
Mahe.

2.Commercial Tax Officer,
Mahe, Pondicherry.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorari to call for the records relating to the Distriant Order of the first respondent passed under Section 8 of the Pondicherry Revenue Recovery Act dated 09.04.2015 and quash the same.

For Petitioner :Mr.C.Vigneswaran

For Respondents :Mr.N.Mala, AGP (Pondicherry)

ORDER

The present impugned distraint order dated 09.04.2015 has been passed pursuant to the Assessment Orders dated 16.11.2012, 18.10.2013 and 19.02.2014.

2. It is the claim of the petitioner that though the petitioner filed an appeal against the above said Assessment Orders, the same was returned stating that the petitioner should pay 12.5% of the assessed amount for taking the appeal. Whiles, the first respondent passed the present impugned distraint order without even indicating that the petitioner should make the pre-deposit.

3. But, this Court is unable to accept the above said claim of the petitioner, for, the petitioner had earlier suffered Assessment Orders dated 16.11.2012, 18.10.2013 and 19.02.2014, in and by which, it is stated that the petitioner had to pay a sum of Rs.1,15,79,465/- towards arrears of tax and penalty. However, the petitioner, on receipt of the above said Assessment Orders, has not approached the appellate authority in time. It is also submitted by the learned Additional Government Pleader that the petitioner challenged only the consequential order without even challenging the original order, therefore, he should approach the concerned authorities by making full payment. In such circumstances, I find no reason to interfere with the impugned order, as admittedly the petitioner has not paid the arrears of tax and penalty due to the Government as stated above. Thus, the writ petition fails and the same is dismissed. No Costs. M.P.No.1 of 2015 is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkm
To

1.The Tahsildar,
Union Territory of Pondicherry,
Mahe.

2.Commercial Tax Officer,
Mahe, Pondicherry.

+ 1 cc to M/s.R.Parthiban, Advocate SR.23111

+ 1 cc Government Pleader Sr.23215

ALA(CO)
EU 13.05.2015

W.P.12318 of 2015

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