

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 29.01.2015

Coram

The Honourable Mr.Justice S.VAIDYANATHAN

W.P.No.1728 of 2015

and

M.P.No.1 of 2015

J.M.C.Constructions,
rep.by its Managing Director ... Petitioner

vs.

1. The Commercial Tax Officer(FAC),
Vellore South,
Vellore District.
2. The Commercial Tax Officer(ENF),
Group-I, Vellore,
Vellore District ... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the entire records in pursuant to the order passed by the first respondent in TIN-33494222038/2007-08 dated 27.11.2014 and quash the same.

For Petitioner : Mr.M.Sathish Kumar

For respondents : Mr.V.Haribabu,A.G.P.(T)

ORDER

This writ petition has been filed for a certiorari to call for the entire records in pursuant to the order passed by the first respondent in TIN-33494222038/2007-08, dated 27.11.2014, and to quash the same.

2.The petitioner has approached this Court contending that the issue has been compounded and an order also has been passed to that effect, on 4.12.2013 and thereafter the authorities have proceeded to issue penalty notice and passed an order, without considering their objections.

3. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also perused the records carefully.

4. A mere perusal of the order impugned in this writ petition, more particularly, paragraph No.4, clearly shows that the petitioner's objections and reply have been considered by the authorities and the same has been overruled. Hence, the contention of the petitioner that their objections were not considered and the authorities passed the order without taking note of the objections, more particularly, the compounding order, does not merit acceptance.

5. From the narration of above events, it appears that the petitioner, in order to circumvent the compulsory pre-deposit, in case if they prefer an appeal before the appellate authority, has approached this Court by way of this writ petition. Therefore, I am not inclined to entertain the writ petition and the same is dismissed. It is open to the petitioner to approach the appellate authority, if so advised. No costs. Connected miscellaneous petition is dismissed.

msk

-s/d-

Assistant Registrar(LA)

Dt:9/2/2015

True Copy

Sub-Assistant Registrar

To

1. The Commercial Tax Officer(FAC),
Vellore South,
Vellore District.

2. The Commercial Tax Officer(ENF),
Group-I, Vellore,
Vellore District

+ 1 cc to M/s.Special Government Pleader (Taxes) SR 4814

rsi(co)
prk11/2

W.P.No.1728 of 2015