

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.03.2015

CORAM:

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN

Writ Petition Nos.23937 and 17446 of 2014
&
M.P.Nos.1 + 1 of 2014

M/s.Regan Power Tech Pvt. Ltd.,
A Private Limited Company
Represented by its Head Indirect Tax
S.Ramachandran
5th Floor, Samson Towers
No.403L, Pantheon Road
Chennai - 600 008

... Petitioner in both the petitions

vs.

The Commercial Tax Officer
Egmore - II Assessment Circle
Chennai - 600 031

... Respondent in W.P.No.23937 of 2014

The Commercial Tax Officer
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chennai - 600 031

... Respondent in W.P.No.17446 of 2014

Prayer in W.P.No.17446 of 2014 :Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN No.33340821349/2012-13 dated 30.05.2014 and quash the same as it has been issued without authority of law and also against the judgment reported in 60 VST 283.

Prayer in W.P.No.23937 of 2014 :Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN No.33340821349/2013-14 dated 28.07.2014 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.A.N.R.Jayapratrap
Additional Govt. Pleader (Tax)

O R D E R

The petitioner has come forward with the present writ petitions to quash the orders of the respondent in TIN No.33340821349/2012-13 dated 30.05.2014 and TIN No.33340821349/2013-14 dated 28.07.2014.

2. Except the issue which pertains to Annual Maintenance Charges wherein tax have been levied at 14.5%, the rest of the issues are covered by the decision of this Court dated 12.03.2015 made in W.P.No.6980 of 2015.

3. In view of the same, the writ petitions are allowed in part and the matters are remitted back to the authority concern to consider levying of Annual Maintenance Charges at 14.5%, after affording an opportunity to the petitioner to put forth his submissions. This Court has interfered with impugned order passed by the respondent as there is no opportunity of being heard was given to the petitioner. The petitioner is directed to appear before the authority on 30.04.2015, before which date it is open to the petitioner to make his objections in writing. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

gpa
To

Sub Assistant Registrar

1. The Commercial Tax Officer
Egmore - II Assessment Circle
Chennai - 600 031

2. The Commercial Tax Officer
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai, Chennai - 600 031

+1cc to Mr.R.Sivaraman, Advocate, S.R.No.16861

+2cc's to the Special Government Pleader(T), S.R.No.16866 & 16867

W.P.Nos.23937 and 17446 of 2014 &
M.P.Nos.1 + 1 of 2014

LRS (CO)
CA(08/04/2015)