IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 3.2.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2521 of 2015
and
M.P.No.1 of 2015

Tvl.Benz Supply & Solutions
(P) Ltd.,
No.51/53, Pillayar Koil Street,
Chennai 600 081.
rep. by its Director   Petitioner

vs.

Commercial Tax Officer,
Tondiarpet Assessment Circle,
No.19 & 20, Kummalamman Koil Street,
Chennai 600 081.   Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the respondent in the impugned order in TIN/33471203603/2013-14 dated 26.11.2014 quash the same as violative of Section 22 and Section 27 of the TNVAT Act 2006 and violative of the principles of natural justice.

For Petitioner : Mrs.Radhika Chandrasekhar

For Respondent : Mr.Manohar Sundaram, AGP (T)

ORDER

After receiving notice which clearly states that objection will have to be filed within 15 days and that they would avail the opportunity of personal hearing within the above 15 days, the petitioner did not choose to send any objection in order to avail the opportunity of personal hearing.

2. One of the points raised by the petitioner is that the Director of the petitioner Company was held up with the marriage of his son and he was not aware of the assessment order and the same was not brought to his attention before the expiry of the period stipulated in the notice.

3. When the statute prescribes a particular time, the petitioner will have to avail the opportunity and this court will not be in a position to extend the time beyond the statutory period. However, the respondent would submit that if 50% of the tax amount is paid within the time stipulated by this court, the authority may be directed to consider the case of the petitioner on merits.

4. Though I am not inclined to grant the relief sought for by the petitioner, since the petitioner has stated that the Director of the petitioner was held up in the marriage function of his son, I direct the respondent to accept the 50% of the tax amount which has been agreed to be paid by the petitioner. If the amount as mentioned above is paid within 15 days from the date of receipt of copy of this order, the petitioner shall be given an opportunity failing which the original order would stand automatically restored.

5. Since this concession is given by the respondent, this cannot be taken as a precedent in any other case, as otherwise, the assessees like the petitioner would knock at the doors of the court after expiry of the appeal time and try to seek the indulgence of the court for the purpose of filing objection and it would amount to opening the pandora's box. This court makes it very clear that the assessees like the petitioner shall not indulge in delay tactics and this court feels that there should be finality to each and every litigation. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.

To

Commercial Tax Officer,
Tondiarpet Assessment Circle,
No.19 & 20, Kummalamman Koil Street,
Chennai 600 081.

+ 2 ccs to Mr.K. Vaitheeswaran, Advocate Sr.5852
+ 1 cc to Special Government Pleader Sr.5661

W.P.No.2521 of 2015

RV(CO)
Eu 28.2.15