

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.Nos.39288 to 39290 of 2015
& M.P.Nos.1 of 2015

M/s.Guru Constructions
Rep.by its Partner G.Jyothivel
Civil Contractors
No.70/128-A,Ayya Gounder Street
A.Valappadi Post
Valappadi Taluk
Salem District ... Petitioner in all W.Ps.

Vs

The Assistant Commissioner (CT)
Salem Rural Circle
Salem, Salem District ... Respondent in all W.Ps.

Prayer in all Writ Petitions: Writ Petitions filed under Article 226 of the Constitution of India seeking a writ of Certiorari calling for the records relevant to the orders in TIN 33562705453/2012-2013, TIN 33562705453/2013-2014, TIN 33562705453/2014-2015 respectively dated 11.6.2015 passed by the respondent and quash the same illegal, improper, illegal, unreasonable against the natural justice and probabilities of the case.

For petitioner in
all W.Ps. : Mr.M.V.Muralidaran

For respondent in
all W.Ps. : Mr.V.Haribabu,
Additional Government Pleader

C O M M O N O R D E R

Heard the learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader, who took notice for the respondent and with their consent, the main writ petitions are taken up for disposal.

2. These writ petitions are filed challenging the orders of the respondent in TIN 33562705453/2012-2013, TIN 33562705453/2013-2014, TIN 33562705453/2014-2015 respectively dated 11.6.2015.

3. The learned counsel for the petitioner would submit that the petitioner, being a partnership firm is doing Civil Contract Work through the TAHDCO, Salem, after registration before the respondent Department. Though, according to the learned counsel for the petitioner, the petitioner have the minimum amount of sale tax, they approached the respondent and submitted their accounts under the Commercial Tax Act, 2006, under Section 6 for the compounding rate, seeking permission under the L form, for which, permission was also granted. That apart, according to the learned counsel, they are doing the above work, for which they have no profit, whereas they received a small income through the above works. It is the contention of the learned counsel for the petitioner that having granted such permission, the present impugned orders are passed by the respondent, wherein it is stated that pursuant to the surprise inspection conducted by the Enforcement Wing Officials on 28.04.2015, it was noticed that certain defects were committed by them and therefore, they proposed for the assessment under Section 22(4) of the Commercial Taxes Act, 2006, also directing them to file their objections and granted personal hearing. Accordingly, according to the learned counsel for, the petitioner appeared and thereafter submitted their objections vide letter dated 03.07.2015. However, till date, no order has been passed. Hence, the petitioner is before this Court.

4. What is challenged in these writ petitions is nothing but show cause notices dated 11.06.2015 issued by the respondent, pointing out non filing of monthly returns as well as other lapses. In the said notices, the respondent has also granted 15 days time for filing their objections, which got expired long back. Now, the learned counsel for the petitioner submits that it would suffice if further time is granted to the petitioner to file their objections and that would serve the purpose.

5. Hence, without going into the merits of the matters, these writ petitions are disposed of by directing the petitioner to submit their replies to the notices in question within a period of two weeks from the date of receipt of a copy of this order and on such submission, the respondent is directed to accept the same, if no order had been passed so far, and thereafter pass appropriate orders on merits and in accordance with law.

No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Salem Rural Circle
Salem, Salem District

+3cc's to Mr.M.V.Muralidaran, Advocate, S.R.No.67535 to 67537
+1cc to the Government Pleader, S.R.No.67580

W.P.Nos.39288 to 39290 of 2015

VS (CO)
CA(04/01/2016)

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