IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.5930 of 2015 and M.P.No.1 of 2015

Tvl.Rajyog Steels,
rep.by its Proprietor
C.Ramesh Kumar ... Petitioner

Vs

The Commercial Tax Officer,
Moore Market, South Assessment Circle,
No.39, 1st Floor, Waavoo Mansion,
Rajaji Salai,
Chennai-600 001 ... Respondent

Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in TIN.33110360871/2009-10 dated 31.12.2014 and to quash the same.

For Petitioner : Mr.S.Raveekumar

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

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O R D E R

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The petitioner has come forward with this writ petition challenging the order dated 31.12.2014, wherein and whereby the respondent determined the total and taxable turnover and also levied penalty. The assessment year involved is 2009-10.

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2. The main contention raised by the petitioner is that the respondent ought not to have passed the Impugned Proceedings dated 31.12.2014, as it was the last date for filing a reply. Though the petitioner has raised other objections, which are mentioned in the grounds, when this Court pointed out that he has got alternative remedy and this Court will not entertain the Writ Petitions on the other grounds and that this Court is going to direct the petitioner to approach the Appellate Authority concerned, the petitioner confined to ground No.1, as stated above.

3.The authorities have given time to the petitioner for reply. Even though the petitioner had received notice well in advance and has given objections, the proposed turnover, tax and ITC were confirmed by the authority.

4.The learned counsel for the petitioner submitted that as far as the assessment year 2009-10 is concerned, even though this Court granted interim stay of the proceedings of the respondent in TIN NO.33110360871/2009-10 dated 30.09.2013 and the consequential proceedings in Letter TIN 33110360871/2007-08 and 2009-10 dated 7.3.2014 and all further proceedings relating thereto, vide order dated 2.6.2014, in M.P.No.1 of 2014 in W.P.Nos.13126 to 13127 of 2014, the respondent passed the order impugned in this writ petition levying tax and other charges.

5. In view of the above submission that the proceedings for the assessment year 2009-10 was already stayed by this Court, vide order dated 2.6.2014 in M.P.No.1 of 2014 in W.P.No.13125 to 13127 of 2014, the present impugned order dated 31.12.2014, passed by the respondent, is set aside. The petitioner shall appear before the authority concerned on 6.04.2015 and make his written submissions / objections and also support his contention with documents, if any. It is open to the authority concerned to grant further time, if required and pass orders, on merits and in accordance with law, within a period of four weeks from the date of hearing. The petitioner is at liberty to raise all the factual and legal submissions raised herein before the Authority concerned.

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6.The writ petition is allowed to the extent indicated above. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

msk   Sub Assistant Registrar

To

The Commercial Tax Officer,
Moore Market, South Assessment Circle,
No.39, 1st Floor, Waavoo Mansion,
Rajaji Salai,
Chennai-600 001

+1cc to Mr.S.Raveekumar, Advocate, S.R.No.12405

W.P.No.5930 of 2015

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