

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 19.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.6067 of 2015 and M.P.No.1 of 2015

Tvl.Saktech, rep. by its Proprietor
G.Shanmugasundaram ...Petitioner

Vs.

1.The Commercial Tax Officer (CT),
Korattur Assessment Circle,
52/98, Yadhaval Street,
Paadi, Chennai-600 050.

2.The Commercial Tax Officer,
J.J.Nagar Assessment Circle,
Shop No.3839 & 64, Anna Nagar,
TNCB Shopping Complex NVN Nagar,
Thirumangalam, Chennai 600 040. ...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the first respondent in TNGST/1441463/2004-05/R.C. No.468/2013/A3 in Form No.4 dated 16.02.2015 and to quash the same as arbitrary and illegal.

For Petitioner : Mr.P.R.Kumar

For Respondents : Mr.V.Haribabu,
Additional Government Pleader (T)

O R D E R

With the consent on either side, the Writ Petition itself is taken up for final disposal at the admission stage.

2.The petitioner has come forward with the aforesaid Writ Petition challenging the impugned order dated 16.02.2015 in TNGST/1441463/2004-05/R.C.No.468/2013/A3 in Form No.4 passed by the first respondent and to quash the same as arbitrary and illegal.

3.The case of the petitioner is that there was a demand by the respondents under Section 25 of the Tamil Nadu General Sales Tax Act. The petitioner submitted that the respondents have failed to serve the assessment order for 2004-05, in spite of his requests and no opportunity was given to the petitioner, before

passing the impugned order. That apart he submitted that his request dated 12.01.2015 was also not considered.

4.Learned counsel for the petitioner would submit that the petitioner is willing to pay 10% of the tax amount and he may be given opportunity to put forth his case.

5.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents and perused the documents available on record.

6.Without going into the merits of the matter, I set aside the impugned order and I direct the respondents to serve copy of the order, sought for by the petitioner and to give an opportunity of personal hearing to the petitioner on 17.04.2015 and thereafter pass orders on merits. Since there is a demand for payment of Rs.4,14,413/-, no coercive action shall be taken against the petitioner till the date of personal hearing i.e. on 17.04.2015.

7.It is needless to state that the petitioner shall deposit 10% of the tax amount on or before 15.04.2015, as agreed by the petitioner before the authority concerned.

8.Accordingly, the Writ Petition is allowed. Consequently connected miscellaneous petition is closed. No costs.

9.In case the petitioner fails to pay the 10% of tax amount, as agreed by the petitioner on or before 15.04.2015, the original order impugned in the Writ petition shall stand restored and the respondents are empowered to initiate appropriate action in accordance with law.

Sd/-

Asst.Registrar (J)

/true copy/

Sub Asst. Registrar

vga

To

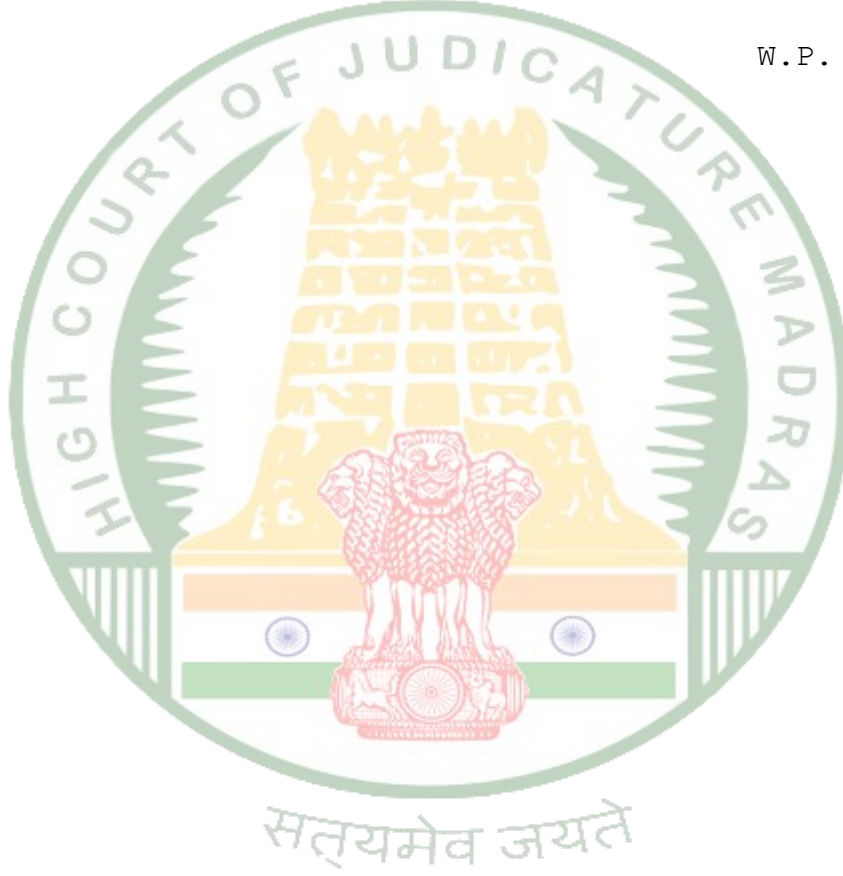
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1 cc to the Spl. Government Pleader, Sr. 15804
1 cc to Mr.P.R. Kumar, Advocate, Sr. 15523

W.P. No.6067 of 2015

GP (CO)
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