IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:10.03.2015

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The Honourable MR. JUSTICE M.DURAISWAMY

W.P.Nos.6632 and 6633 of 2015
and M.P.Nos.1 of 2015

M/s.K.T.V. Health Foods P. Ltd [Petitioner]
Rep. by its Managing Director
Mr. K.T.V.Kannan
No.7/3 Arul Nagar Salai R.V.Nagar
Kodungaiyur Chennai-118.

Vs

1 The Commercial Tax Officer
Roving Squad-IV Enforcement (North)
Greams Road Chennai-6.

2 The Assistant Commissioner(CT)
Manali Assessment Circle Chennai-108.

[Respondents]

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records of the first respondent in GD.No.6584/2013-14 and 6585/2013-2014, quash the impugned proceedings dated 16/02/15.

For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.Manoharan Sundaram, AGP(T)

C O M M O N O R D E R

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader, who takes notice for the respondents.

2. By consent of both the counsels, the writ petitions are taken up for final hearing at the admission stage.

3. The petitioner has filed the above writ petitions to issue a writ of certiorari to call for the records of the 1st respondent in GD.No.6584/2013-14 and 6585/2013-2014 respectively and to quash the impugned proceedings dated 16/02/15.

4. The learned counsel for the petitioner submitted that in similar circumstances this Court in W.P.No.5582 of 2015 dated 03.03.2015 had quashed the impugned proceedings. The contention raised by the petitioner was that unless otherwise the petitioner agrees for compounding fee, the authority concerned cannot compound the offence and pass orders by compelling the petitioner.

5. The learned Additional Government Pleader appearing for the respondents fairly submitted that the authority cannot compel the petitioner to agree for compounding.

6. Having regard to the submissions made by the learned counsel on either side, without going into the merits of the matters, the impugned proceedings dated 16.02.2015 in GD.No.6584/2013-14 and 6585/2013-2014 respectively are set aside. However the disposal of the writ petitions will not preclude the authority concerned to proceed against the petitioner in accordance with law.

With the above observation, the writ petitions are disposed of. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1 The Commercial Tax Officer
Roving Squad-IV Enforcement (North)
Greams Road Chennai-6.

2 The Assistant Commissioner(CT)
Manali Assessment Circle Chennai-108.

2 cc to Mr. V.Sundareswaran,Advocate, SR.No.13804
1 cc to Spl.Government Pleader,Sr.No13794

W.P.Nos.6632 and 6633 of 2015

rsi(co)pmk.20.3.2015