

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 03.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.937 of 2015

and

M.P.No.1 of 2015

M/s.Tristar Kitchens (P) Ltd.,
represented by its Authorised Signatory,
Mr.Santhosh Antony Vareed,
No.29, Kasturi Ranga Road,
Alwarpet, Chennai - 600 018. Petitioner

vs.

1.The Deputy Commercial Tax Officer,
Ranipet (IN) Checkpost,
Serkadu.
Katpadi Taluk.

2.The Assistant Commissioner (CT),
Mylapore Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the first respondent in GDN.209/12-13 and quash the impugned proceedings dated 31.10.2014.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.Manoharan Sundaram
Additional Government Pleader (T)

ORDER

The petitioner seeks to quash the order of the first respondent passed in GDN.209/12-13 dated 31.10.2014.

2. Heard learned counsel for the petitioner and learned Additional Government Pleader (T).

3. The petitioner has raised two grounds in the Writ Petition. The first one is that the first respondent is not the assessing officer and he has no jurisdiction to compound the offence on receiving the amount. The next contention raised by the petitioner is

that unless otherwise the petitioner agrees for compounding, the authority concerned cannot compound the offence and pass orders.

4. These two factual and legal submissions are not refuted by the respondents.

In view of the aforesaid two submissions, without going into the merits of the matter, this Court allows this revision and sets aside the impugned order. The disposal of the Writ Petition is not a bar for the authority concerned to proceed against the petitioner, if so advised. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

gm

To

1.The Deputy Commercial Tax Officer,
Ranipet (IN) Checkpost,
Serkadu.
Katpadi Taluk.

2.The Assistant Commissioner (CT),
Mylapore Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

1 cc to Mr.V. Sundareshwaran, Advocate, Sr. 11697

1 cc to Mr.M. Muthappan, Advocate, sR. 12075

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W.P.No.937 of 2015

MSM (CO)

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