IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2015

CORAM

The Hon'ble Mr.Justice R.Mahadevan

W.P.Nos.11863, 11872, 11879 and 12175 of 2004
and
W.P.M.P.Nos.13971 & 14238 of 2004

M/s.P.R.P. Granite,
Keelavalavu,
Melur .... Petitioner in W.P.Nos.11863, 11872, 12175 of 2004

M/s.Murugan Enterprises
Keelavalavu,
Melur .... Petitioner in W.P.No.11879 of 2004

.Vs.

1. The Deputy Commercial Tax Officer
Melur.
Sole Respondent in all W.Ps.

2. The Principal Commissioner & Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai.

3. The State of Tamil Nadu,
rep. by the Secretary to Government,
Department of Commercial Taxes and Religious Endowments, Fort St. George,
Chennai - 600 009, Tamil Nadu.
...Respondents 2 and 3 in W.P.No.12175 of 2004

Prayer in W.P.Nos.11863 and 11872 of 2004:-

Writ Petitions, filed under Article 226 of the Constitution of India to issue a Writ of certiorari to call for the records of the respondent in TNGST.4940666/99-00 and TNGST.4940666/98-99 respectively and to quash the proceedings dated 27.02.2004.

Prayer in W.P.Nos.11879 of 2004:-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari to call for the records of the respondent in TNGST.4940760/98-99 and to quash the proceedings dated 27.02.2004.

Prayer in W.P.Nos.12175 of 2004:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the first respondent to treat the mining operations carried on by the petitioner as manufacture and not to apply the clarifications issued by the Principal Commissioner & Commissioner of Commercial Taxes, in K.Dis. Acts.Cell I.66134/2002, dated 23.03.2004.

For Petitioners : Mr.B.Raveendran
for M/s.Chandran Associates

For Respondents : Mr.S.Kanmani Annamalai (Tax)
Additional Government Pleader

COMMON ORDER

Writ Petition Nos.11863, 11872 and 11879 of 2004 are filed, seeking to quash the revision notices, dated 27.02.2004, issued by the respondent/ Deputy Commercial Tax Officer, Melur, for the assessment years 1998-99 and 1999-2000. Insofar as W.P.No.12175 of 2004, is concerned, the same is filed, for issuance of direction upon the first respondent/Deputy Commercial Tax Officer, Melur, to treat the mining operations carried on by the petitioner as manufacture activity, and not to apply the clarifications issued by the Principal Commissioner & Commissioner of Commercial Taxes, dated 23.03.2004.

2. As the issue involved in Writ Petition Nos.11863, 11872 and 11879 of 2004, and the parties are one and the same, and considering the fact that the prayer sought for in W.P.No.12175 of 2004 is somewhat interconnected to W.P.Nos.11863, 11872 and 11879 of 2004, all these Writ Petitions are taken up together and disposed of, vide this common order.

3. Heard both sides and perused the materials available on record.

4. As the challenge made in these Writ Petitions is nothing but to the notices, dated 27.02.2004, whereby, the respondent/assessing authority has proposed to revise the assessment orders passed for the years 1998-99 and 1999-2000, for which, the petitioner could have filed a proper reply, setting forth his defence, this Court is of the view that, it would be suffice to direct the petitioner to file proper reply/explanation to the revision notices, dated 27.02.2004, which shall be considered by the first respondent and necessary orders be passed within a stipulated time. Accordingly, Writ Petitions, bearing Numbers 11863, 11872 and 11879 of 2004 are disposed of, by directing the petitioner to file reply to the revision notices, dated 27.02.2004, within a period of two weeks from the date of receipt of a copy of this order. Taking note of

the fact that 10 years have elapsed from the date of filing of these Writ Petitions, the first respondent/Deputy Commercial Tax Officer is directed to consider the reply, to be filed by the petitioner and complete the assessment by passing appropriate orders within a period of two weeks thereafter. Insofar as W.P.No.12175 of 2004 is concerned, this Court is of the view that the same has to be closed, as nothing survives in it that requires any adjudication, in view of the disposal of Writ Petitions 11863, 11872 and 11879 of 2004.

5. In the result, Writ Petition Nos.11863, 11872 and 11879 of 2004 are disposed of with the direction, as stated above, and W.P.No.12175 is closed, for the aforesaid reasons. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

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To

1. The Deputy Commercial Tax Officer
Melur.

2. The Principal Commissioner & Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai.

3. The State of Tamil Nadu,
rep. by the Secretary to Government,
Department of Commercial Taxes and Religious Endowments, Fort St. George,
Chennai - 600 009, Tamil Nadu.

4 ccs to Mr. Chandran Karuppiah Associates, Sr. 67974, 67977, 67979, 67978
1 cc to Spl.Government Pleader, (Taxes), Sr. 67898
2 cc to Spl.Government Pleader, Sr. 67899, 67900

W.P.Nos.11863, 11872, 11879
and 12175 of 2004

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