



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.10.2015

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THE HONOURABLE MR.JUSTICE C.T.SELVAM

W.P.(MD)Nos.19209 and
19210 of 2015
and

M.P.(MD) Nos. 1 and 1 of 2015

In W.P.No.19209 of 2015:

B.Padmanabhan

... Petitioner

Vs.

Commercial Tax Officer,
Office of the Commercial Tax Officer,
Kumbakonam - II.

... Respondent

PRAYER: Petition 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 respondent in Rc.1255/2015/A4 (V.S1.3/7/2015-2016) (2013-14) dated 28.08.2015 and quash the impugned proceedings passed therein and pass such further order or orders as this Court may deem fit and proper under the circumstances of the case.

In W.P.No.19210 of 2015:

B.Padmanabhan

... Petitioner

Vs.

Commercial Tax Officer,
Office of the Commercial Tax Officer,
Kumbakonam - II.

... Respondent

PRAYER: Petition 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 respondent in Rc.1255/2015/A4 (V.S1.3/7/2015-2016) (2014-15) dated 28.08.2015 and quash the impugned proceedings passed therein and pass such further order or orders as this Court may deem fit and proper under the circumstances of the case.

For Petitioner ... Mr.B.Raveendran

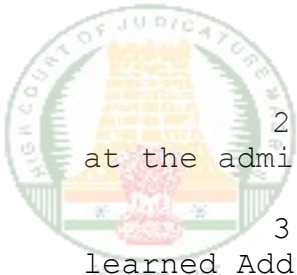
For Respondent ... Mr.R.Karthikeyan

Additional Government Pleader

C O M M O N O R D E R

Writ Petitioner challenges the impugned order of the respondent dated 28.08.2015 in Rc.1255/2015/A4 (V.S1.3/7/ 2015-2016) (2013-14) and (2014-15).

<https://hcservices.ecourts.gov.in/hcservices/>



2. By consent the Writ Petitions are taken up for final disposal at the admission stage itself.

3. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent.

WEB COPY 4. It is the contention of the learned counsel for the petitioner that the petitioner is not a contractor or builder and as such, he cannot be assessed under the Tamil Nadu Value Added Tax Act, 2006.

5. Referring to a power of attorney dated 19.01.2011 given by one Shanmuganathan, learned counsel for the petitioner further contends that the petitioner is only undertaking the building work on behalf of his relative.

6. Learned counsel for the respondent submits that on the representation of the petitioner, he has been granted further time till 21.10.2015 to make representation.

7. Considering the rival submissions, this Court is of the view that the petitioner may make out his case before the respondent.

8. Taking into consideration of the submission of the learned counsel for the petitioner, time for making his representation is extended upto 02.11.2015.

9. With the above direction, the Writ Petitions are disposed of. No costs. Consequently, connected M.P.s are closed.

Sd/-

Assistant Registrar

/True Copy/

Sub Assistant Registrar

To

Commercial Tax Officer, Office of the Commercial Tax Officer,
Kumbakonam - II.

+1cc to Mr. T. Pon Ramkumar, Advocate SR.No.62226

W.P. (MD) Nos. 19209 and 19210 of 2015
and M.P. (MD) Nos. 1 and 1 of 2015
20.10.2015

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NS/SKS/02.11.2015 : 2P/3C