IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.04.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.15278 of 2016
and
WMP Nos.13326 and 13327 of 2016

M/s Vadivelan Harwares,
represented by its Partner,
No.14, medavakkam Main Road,
Puzhuthivakkam,
Chennai - 600 091 .. Petitioner

vs.

The Deputy Commercial Tax Officer,
Medavakkam Assessment Circle,
No.26-D, BHEL Nagar,
Chennai -600 100 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN No.33630983422/2013-14 dated 21.03.2016 and quash the order passed therein by the respondent without jurisdiction and impugned order passed is against the Government Orders in G.O.Ms.No.113 dated 05.09.2011.

For Petitioner : Mr.C. Baktha Siromoni

For Respondent : Mr.S. Manoharan Sundaram
Addl.Govt.Pleader

ORDER

The petitioner has filed the writ petition for issuance of a Writ of Certiorari to call for the records of the respondent in his proceedings dated 21.03.2016 and to quash the same.

2. It is the case of the petitioner that the respondent had passed the impugned order without jurisdiction. According to the petitoner, the Deputy Commercial Tax Officer has powers to

levy tax for the turnover upto Rs.75 lakhs and in the case on hand the respondent had passed the order for the turnover of Rs.81,67,716/- for the Assessment Year 2013-14.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondent, submitted that since the respondent has no jurisdiction to deal with the matters, when the turnover is more than Rs.75 lakhs, the order, passed by the respondent, is liable to be set aside and the Commercial Tax Officer may be directed to decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side and also taking note of the fact that the respondent had passed the impugned order without jurisdiction, the order, passed by the respondent, is liable to be set aside and accordingly, the impugned order dated 21.03.2016 is set aside. The matter is remitted to the Commercial Tax Officer for fresh consideration. The Commercial Tax Officer is directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner. With these observations, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.

sr Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Deputy Commercial Tax Officer,
Medavakkam Assessment Circle,
No.26-D, BHEL Nagar,
Chennai -600 100.

+ 1 cc to Mr.C.Baktha Siromoni, Advocate Sr 26009

+ 1 cc to The Spl.Govt.Pleader (Taxes), Hct, Mds-104. Sr 25897

KR/27/4/16

WP.No.15278/2016