IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 16.6.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25124 fo 2015

1 M/s.Era Infra Engineering Ltd.
Previously known as ERA construction Limited
Rep. by its Authorised Signatory Mr.Vinod
Bhatia No.161 Thanthai Periyar Nagar
Gandhi Nagar Vadakuthu Post Panruti Tk.
Cuddalore-607303. ... Petitioner

versus

The Commercial Tax Officer
Panruti Rural Panruti. ... Respondent

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorari To call for the records of the respondent in TIN 33264500797/2009-10 quash the impugned proceedings dated 13/03/2015

For petitioner ... Mr.V.Sundareswaran

For respondents ... Mr.Manokaran Sundaram, A.G.P.

O R D E R

Heard Thiru.V.Sundareswaran, learned counsel for the petitioner and Thiru.Manokaran Sundaram, learned Additional Government Pleader, for the respondent.

2. The learned Additional Government Pleader accepts notice on behalf of the respondent.

3. This is a classic case where a dealer has hoodwinked the Department and failed to show the sales and pay tax. The petitioner is a construction company, engaged in construction work in various locations and they are registered on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax. It is admitted by the petitioner that wherever they carry on work, they used to obtain a separate PIN number from the jurisdictional Commercial Tax Officer, under the provisions of the Tamil Nadu Value Added Tax/ Central Sales Tax Act, but with the same name of the company. This Court posed a question

to the learned counsel for the petitioner as to whether the company can have two PIN numbers with the same name. The learned counsel would fairly state that is not possible. But however, his client has been doing that and it is stated that after the work is over, the PIN Numbers would be surrendered and the certificate of registration would be cancelled.

4. It is not known as to how the petitioner could do so. The entire evasion of tax would not have been unearthed except for an inspection done in the place of business. In the written instructions given to the learned Government Pleader by the respondent, it is stated that the petitioner never paid tax and simply deducted TDS from the tax payable by him in the monthly return which is filed without any proof. The learned counsel for the petitioner has taken a contention that though the respondent had the details pertaining to office address of the petitioner as well as residential address of the Directors, they have sent the impugned notice to the work place, which was subsequently closed down. Therefore, the petitioner was forced to obtain a certified copy of the order and thereafter, approach this Court and file this Writ Petition. The fact as to whether notices were sent to proper address or address of the work site and whether the respondent was required to send notice to all the address etc. are all factual matters which have to be agitated by the petitioner before the Appellate Authority.

5. In the light of the above, this Court is not inclined to entertain the Writ Petition. The Writ Petition is therefore dismissed as not maintainable. No costs. Consequently, M.P.No.1 of 2015 is also dismissed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1 The Commercial Tax Officer
Panruti Rural Panruti.

+1cc to the Special Government Pleader Sr.33539
+1cc to Mr.V.Sundareswaran, Advocate Sr.33197

W.P.No.25124 of 2015

pvs[co]
srg 21/07/2016