IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:25.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.33515 of 2015

Vadivukarasi .. Petitioner

Vs.

1.The Deputy Commercial Tax Officer II,
Commercial Taxes Department,
Puducherry.

2.The Sub-Registrar,
Ougarpet, Puducherry. .. Respondents

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, to direct the first respondent to issue No Objection Certificate to the second respondent for release of the property from the charge of the first respondent's department.

For Petitioner : Mr.P.Suresh

For Respondents : Mrs.Reena Ishwariya
Additional Government Pleader

ORDER

Heard Mr.P.Suresh, learned counsel for the petitioner and Mrs.Reena Ishwariya, learned Additional Government Pleader appearing for the respondents. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for final disposal.

2.The petitioner seeks for issuance of a writ of mandamus to direct the first respondent to issue No Objection Certificate to the second respondent for release of the property from the charge of the first respondent's department.

3.The petitioner admittedly is a defaulter as he has failed to remit the sales tax due on payable by them for the assessment years 2011-2012 and 2012-2013. So far as the assessment year 2010-2011 is concerned, there was an attachment of the petitioner's car for recovery of the tax and after the payment of the tax due, the attachment has been lifted. So far as the assessment years 2011-2012 and 2012-2013 are concerned, orders of assessment have been passed and appeals were filed by the petitioner. As against the orders of assessment, the appeal for the assessment year 2011-2012 was allowed in favour of the petitioner and the appeal filed for the assessment year 2012-2013 was dismissed. As against the order passed by the Appellate Authority for the assessment year 2011-2012, the Government filed appeal before the Sales Tax Tribunal and the appeal was allowed. However, with regard to the appeal which was dismissed by the Appellate Authority for the assessment year 2012-2013, the appeal filed by the petitioner to the Tribunal has been dismissed and it is stated by the learned Additional Government Pleader that order copy is awaited. Thus, as on date, the petitioner is still a defaulter and he is bound to pay the sale tax. At this juncture, the relief sought for by the petitioner cannot be granted. However, it is always open to the petitioner to approach the Department after the petitioner has exhaust the other remedies available to him under the Statute.

4.The Writ Petition is disposed of with the above observation. No costs.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

To

1.The Deputy Commercial Tax Officer II,
Commercial Taxes Department,
Puducherry.

2.The Sub-Registrar,
Ougarpet, Puducherry.

+1 cc to Govt.Pleader,sr.42104.

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