IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.2253 to 2256 of 2012

and MP.Nos.2,2,2 &2 of 2012 and 3,3 & 3 of 2012

M/s.Calpana Service Station,
Rep. By its Proprietor K. Deivanayagam,
RS.No.145/5, Villianur Road,
Kurumbapet Revenue Village,
Sulthanpet, Puducherry-605 004. .. Petitioner in all WP's

Versus

The Deputy Commercial Tax Officer-I,
Puducherry. .. Respondent in all WP's

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records of the respondent in PGST 106110/2007-08 dated 12.07.2010, PVAT 34730001662/2007-2008 dated 13.07.2010, PVAT 34730001662/2008-2009 dated 13.07.2010 and PVAT 34730001662/2009-2010 dated 04.08.2010 respectively and quash the same.

For Petitioner : No Appearance

For Respondents : Mr.M.Govindaraj
Govt. Pleader (Pondicherry)
Assisted by
Mr. R.Tamilvanan
Govt. Advocate

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O R D E R

None appeared for the petitioner when the case was called in the forenoon session. Therefore the matter was passed over. Again, the matter was called in the afternoon session. Even in the afternoon session, there was no representation. Thus, it

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appears that the petitioner is not interested in pursuing the matter.

2.The learned Government Pleader, Puducherry pointed out that the petitioner is a habitual defaulter and even in the earlier writ petition filed by the petitioner in W.P.No.27704/2014 was dismissed by an order dated 17.10.2014, wherein the conduct of the petitioner was taken into consideration. At this stage, it would be relevant to refer to certain paragraphs of the said order:

> "8.From the reading of the impugned order of assessment, it is seen that the petiitioner did not extend full co-operation in the assessment proceedings. Repeated requests were made for grant of time and ultimately, the petitioner appeared on 17.09.2014 i.e., two days prior to the extension of time granted. As noticed above, in the pre-assessment notice, dated 20.06.2014, the respondent has specifically observed that as directed by this Court in the earlier Writ Petitions copies of the supply extract and other documents obtained from the Oil Corporation to the Dealers were specifically mentioned in the pre-assessment notice. Therefore, if the petitioner had any doubt or clarification as regards those documents, it is up to the petitioner to produce sufficient evidence in support of their contention or to contest the claim on the writs. In-fact, the reply to the pre-assessment notice, dated 13-08-2014 also, it is not make any endeavour except to state that this Court in an earlier Writ Petition issued certain directions and that the petitioner has not suppressed any sales. More particularly to the extent that has been referred in the show cause notice. Therefore, the petitioner would state that the documents which were available, are furnished to the petitioner or the details provided to the petitioner are lacking the petitioner are lacking the materials. But there is discrepancy, then the petitioner has to agitate the factual questions before the appellate authority. Without doing so, the petitioner is not justified in approaching this Court by filing a Writ Petition challenging the order of assessment, then the effective alternative remedy available to the petitioner under the provisions of the Act."

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3.In the light of the same, the Writ Petitions stand dismissed. Consequenly, connected Miscellaneous Petitions are closed. No costs.

-s/d-
Assistant Registrar

true Copy

Sub-Assistant Registrar

rm

To
The Deputy Commercial Tax Officer-I,
Puducherry.

+2 cc to Government Pleader Pondy
sr49243 & 49241

W.P.Nos.2253 to 2256 of 2012

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