

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.09.2016

Coram

The Hon'ble Mr. Justice T.S. Sivagnanam

Writ Petition No. 33364 of 2016

Mrs. Anandhi

...Petitioner

Vs.

1. The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Fort St. George, Chennai - 600 009.
2. The Assistant Commissioner,
O/o. Assistant Commissioner and Assessment Circles,
Chennai (Central) DC, Zone -IV,
Commercial Taxes Building Greams Road,
Chennai - 600 006.
- 3 The Commercial Tax Officer,
Egmore - 1 Assessment Circle,
Chetpet, Chennai - 600 031.
4. Mr. Madhava Mohan ...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the third respondent-Official to conduct enquiry on the petitioner's representation, dated 11.05.2016, and to cancel the authorization given to the authorized person, Mr. S. Madhava Mohan, (fourth respondent) in TIN No. 33320440441 and other connected records in respect of the petitioner business under the name and style 'Kavitha Traders' at No. 101, Adhithanar Salai, Pudupet, Chennai - 600 002. and to permit the petitioner to pay sales tax for Rs. 6,000/- for the month of February to May 2016.

For Petitioner : Mr. P. Ayya Swamy

For Respondents 1 to 3 : Mr. K. Venkatesh
Government Advocate

O R D E R

Heard Mr.P.Ayya Swamy, learned counsel appearing for the petitioner, and Mr.K.Venkatesh, learned Government Advocate, accepting notice on behalf of respondents 1 to 3. With the consent on either side, the Writ Petition itself is taken up for disposal, at the stage of admission.

2. The petitioner has filed this Writ Petition, praying for issuance of a writ of mandamus to direct the third respondent to conduct enquiry on the petitioner's representation, dated 11.05.2016, and to cancel the authorization given to the fourth respondent, in TIN No.33320440441, and other connected records in respect of the petitioner business, under the name and style 'Kavitha Traders' at No.101, Adhithanar Salai, Pudupet, Chennai, and to permit the petitioner to pay the sales tax for Rs.6,000/-from February to May 2016.

3. The petitioner appears to have some difference of opinion with the fourth respondent, who is none other than her husband, and it is stated that the fourth respondent has deserted her. Now, the petitioner seeks for cancellation of the authorization given in favour of the fourth respondent, and to permit her to remit the sales tax. In this regard, a representation has been made by the petitioner to the third respondent, on 11.05.2016, with a copy marked to first and second respondents.

4. The learned Government Advocate for respondents 1 to 3 would submit that the third respondent may be granted sufficient time to consider the petitioner's representation.

5. In the light of the above, there will be a direction to the third respondent to consider the petitioner's representation, dated 11.05.2016, and pass appropriate orders on merits and in accordance with law, within a period of three weeks from the date of receipt of a copy of this order after issuing notice to the petitioner and the fourth respondent. It is made clear that, since the Writ Petition is disposed of without notice to the fourth respondent, the merits of the allegation made by the petitioner against the fourth respondent has not gone into, and it is left open to the third respondent to consider the same.

6. With the above direction, the Writ Petition stands disposed of. No costs.

-s/d-
Assistant Registrar (CS-II)

True Copy

Sub-Assistant Registrar

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To

1. The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Fort St. George, Chennai - 600 009.
2. The Assistant Commissioner,
O/o. Assistant Commissioner and Assessment Circles,
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Commercial Taxes Building Greams Road,
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- 3 The Commercial Tax Officer,
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+1 cc to mr.P.Ayyaswamy Advocate sr 54088
+1 cc to Mr.K.Venkatesan Advocate sr 54087
+1 cc to Mr.A.Arunkumar Advocate sr 54086
+1 cc to Special Government Pleader sr 54508

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