IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.33622 to 33627 of 2004

M/s.Aashna Enterprises
Represented by its Proprietor
Mr.Mahendra Kumar Jain
No.18, Kesava Iyer Street,
Chennai - 3 ... Petitioner in W.Ps.33622 & 33623 of 2004

M/s.Kamalesh Enterprises
Rep.by its Authorised Representative
Mr.Mahendra Kumar Jain,
Chennai 03. ... Petitioner in W.Ps.33624 & 33625 of 2004

M/s.Shreyash Ispat Chennai Pvt. Ltd.,
Rep.by its Director Mr.Mahendra Kumar Jain,
Chennai 03. ... Petitioner in W.Ps.33626 & 33627 of 2004

Vs.

1. The Joint Commissioner of Commercial Taxes (RP) (FAC)
   Office of the Commissioner of Commercial Taxes,
   Chepauk, Chennai - 5

2. The Deputy Commissioner of Commercial Taxes (CT),
   Chennai North Division,
   III Floor, PAPJM Buildings
   Greams Road, Chennai - 6

3. The Commercial Tax Officer
   Moore Market (South) Circle
   Chennai ... Respondents in all the W.Ps

Common Prayer : These Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the first respondent dated 30.08.2004 passed in R.P.No.JJ1/95 to 100 /04 confirming the order dated 30.02.2004 passed by the 2nd respondent in R.P.Nos.107, 108, 105, 106, 110 & 109 of 2003 respectively, and the order dated 10.12.2003 in Ref.2413 /03 passed by the 3rd respondent and quash the same and consequently forbear the respondents from initiating or continuing with any action as against the petitioner.

For Petitioner : No appearance

For Respondents : Mr.Manoharan Sundaram
Additional Public Prosecutor

C O M M O N O R D E R

In these writ petitions the petitioners have challenged the orders passed by the Joint Commissioner of Commercial Taxes (RP), Chennai, who is the revisional authority and by the impugned orders, the revision petitions filed by the petitioner as against the orders passed by the third respondent cancelling the Registration Certificates of the petitioner were rejected.

2. The case of the petitioner is that the respondents have pre-decided the issue and the show-cause notice itself was an empty formality. On a perusal of the orders passed by the original authority dated 30.02.2004, it is evidently clear that petitioner was given full opportunity to substantiate his contentions and after hearing the petitioner, the authority, by a detailed and reasoned order, has confirmed the proposal in the show-cause notice. The revisional authority also took into consideration the entire facts and circumstances and after hearing the learned senior counsel for the petitioner, has passed a detailed order. At this distant of time, this Court does not propose to re-appreciate the factual contentions, which have been dealt with by the original authority and re-appreciated by the revisional authority.

3. Furthermore, the petitioner did not have the benefit of any interim orders in these writ petitions. In the counter affidavit filed by the respondents it has been clearly mentioned that the petitioner had not owned the godown at No.200/365, Madhavaram High Road, Chennai - 60 and the godown at No.80, SIPCOT Industrial Estate, Ambattur, which is not a registered godown and they have issued only bills and not handled goods and they have acted with an intention to evade tax. No ground is made by the petitioner to interfere with the impugned orders and the writ petitions are liable to be dismissed.

Accordingly, the writ petitions are dismissed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

gpa

To

1. The Joint Commissioner of
   Commercial Taxes (RP) (FAC)
   Office of the Commissioner of
   Commercial Taxes,
   Chepauk, Chennai - 5

2. The Deputy Commissioner of
   Commercial Taxes (CT),
   Chennai North Division,
   III Floor, PAPJM Buildings
   Greams Road, Chennai - 6

3. The Commercial Tax Officer
   Moore Market (South) Circle
   Chennai.

+1cc to M/s.Anand, Abdul & Vinodh Associates, Advocate,
S.R.No.37003

+1cc to the Special Government Pleader(T), S.R.No.36702

W.P.Nos.33622 to 33627 of 2004

VGI(CO)
CA(25/07/2016)