

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 29.11.2016
CORAM
THE HONOURABLE MR. JUSTICE R.SUBBIAH
Writ Petition No.41053 of 2016
and W.M.P.No.35053 of 2016

P.Kaliappan

.. Petitioner

Vs

The Joint Commissioner (CT),
Chennai East Division,
Chennai-6.

... Respondent

Writ petition has been filed under Article 226 of the Constitution of India, praying for a Writ of certiorari to call for the charge memo of the respondent dated 3.10.2016 in Rc.No.5564/2016/A3-I and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader (Tax)

ORDER

By consent, the main writ petition itself is taken up for final disposal.

2. The petitioner has come up with the present writ petition, challenging the charge memo issued by the respondent dated 3.10.2016 in Rc.No.5564/2016/A3-I.

3. Though very many contentions have been made in the affidavit filed in support of the writ petition, the only ground raised by the learned counsel appearing for the petitioner is that the impugned charge memo was not passed by the competent authority. Therefore, on that ground alone, the impugned order is liable to be quashed.

4. Learned Additional Government Pleader, who has taken notice on behalf of the respondent has also admitted that the respondent / Joint commissioner is not the competent authority to issue the impugned charge memo and the Commissioner of Commercial Taxes alone is the competent authority to issue the impugned charge memo.

5. Since the learned Additional Government Pleader has admitted that the impugned charge memo was not issued by the competent authority, on that ground alone, the impugned order is liable to be quashed.

6. Accordingly, the impugned charge memo dated 3.10.2016 issued by the respondent is quashed and the writ petition is allowed. However, the competent authority is at liberty to issue the charge memo against the petitioner and proceed further in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

sbi

To

The Joint Commissioner (CT),
Chennai East Division,
Chennai-6.

+1 cc to Mr.Adithya Reddy Advocate sr 70769
+1 cc to Special Government pleader sr 70063

W.P.No. 41053 of 2016

pvs (co)
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