IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2016

CORAM

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

W.P.No. 9841 of 2016
and
W.M.P.No.8802 of 2016

Tvl First Med Therapeutics Pvt Ltd.,
Represented by its Director Thiru M.Pandiyan,
RS No.31/1, Pondy-Tindivanam Road,
Thiruchitramabalam, Vannur Taluk,
Vilupuram District. ... Petitioner

Versus

The Deputy Commercial Tax Officer,
Tindivanam Assessment Circle,
136, 137, Nehru Street,
(State Bank up stair)
Tindivanam. ... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the records in respect of assessment order of the respondent in TIN 33684724733 /2014-15 dated 17.11.2015 and quash the same.

For Petitioner : M/s. S.P.Asokan & Adithya Reddy

For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader(T)

ORDER

The petitioner has filed the above Writ Petition to issue a Writ of Certiorarified Mandamus to call for the records in respect of the assessment order of the respondent in TIN No.33684724733/2014-15, dated 17.11.2015 and quash the same.

2. The only point raised by the learned counsel for the petitioner is that the respondent, namely, the Deputy Commercial Tax Officer, has no jurisdiction to pass the impugned order and to make assessment in respect of the petitioner/ dealer for the reason that the total turn over per annum is more than Rs.75 lakhs.

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3. The learned counsel appearing for the petitioner submitted that by the Government Order in G.O.(Ms).No.158, Commercial Taxes and Registration (B1) Department dated 16.12.2013, the respondent, Deputy Commercial Tax Officer, has no jurisdiction. The total turn over determined by the respondent was Rs.80,44,772/-. Since the turn over exceeds Rs.75 lakhs, the respondent has no jurisdiction.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondent submitted that only Commercial Tax Officer shall have the jurisdiction to make assessment and pass the impugned order.

5. In view of the submissions made by the learned counsel on either side, the impugned order dated 17.11.2015 is set aside and the matter is remanded to the Commercial Tax Officer, Tindivanam, for deciding the matter afresh. The petitioner is directed to file its objection within two weeks from the date of receipt of a copy of this order. The Commercial Tax Officer, Tindivanam is directed to consider the objections to be filed by the petitioner and after affording due opportunity of personal hearing to the petitioner shall decide the matter afresh.

6. With these observations, the Writ Petition is disposed of. No costs. Consequently, connected Miscelleneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

1.The Deputy Commercial Tax Officer,
Tindivanam Assessment Circle,
136, 137, Nehru Street,
(State Bank up stair)
Tindivanam.

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2.The Commercial Tax Officer,
  Tindivanam.

+1cc to Mr.s.P.Ashokan, Advocate, S.R.No.18602
+1cc to the Government Pleader, S.R.No.18619

W.P.No.9841 of 2016
and
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skv(CO)
srg(01/04/2016)

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