

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.36715 of 2004
W.P.M.P.Nos.44075 & 44076 of 2004
and

V.Raju
V.Raju Body Builders ... Petitioner

vs.

- 1.The Commercial Tax Officer,
Namakkal Town, Salem.
- 2.The Deputy Commercial Tax Officer,
Namakkal, Slem.
- 3.The State of Tamil Nadu,
rep.by the Commissioner and Secretary to Government,
Commercial Taxes Department
Fort St.George,
Chennai-600 009.
... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified mandamus to call for the records of the first respondent relating to his order in NA.KA.2050/2003/A2 dated 30.09.2003, demanding payment of Sales Tax arrears pursuant to the assessment order in TNGST 758016/87-88, dated 30.01.1989 of the second respondent for Rs.2,29,500/- for the year 1987-88 and consequently, rejecting the application for fresh registration as a dealer with the respondent and quash them and directing the first respondent to register the petitioner as a fresh dealer under the TNGST Act.

For Petitioner : No appearance
For Respondents : Mr.Manokaran Sundaram,
Addl.Government Pleader

O R D E R

Heard Mr.Manokaran Sundaram, learned Additional Government Pleader for the respondents and perused the materials placed on record.

2.The petitioner has filed this Writ Petition challenging the order passed by the first respondent demanding payment of tax and rejecting the petitioner's Application for registration as a dealer under the provisions of the Act.

3.An interim order was granted by this Court while entertaining the Writ Petition and based on the order, the petitioner was requested to give Security, within the prescribed period, by notice dated 20.01.2005. The petitioner filed a property document in respect of the property situated in Namakkal Town on 06.01.2005. Thereafter, for the purpose of issuing Registration Certificate, the place for which the petitioner sought for Registration Certificate was visited and found that the said property has been disposed of to one Thiru Muthusamy and present owner stated that he was not willing to give the place to do business by the petitioner herein. Therefore, the Registration Certificate has not been able to be issued to the petitioner, as the property did not belong to him.

4.With a view to afford one more opportunity, notice was issued to the petitioner to choose any other place where he wants Registration Certificate. This has also not been availed by the petitioner.

5.In the light of the above, no grounds are made out to interfere with the impugned order. Accordingly, the Writ Petition fails and the same is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.
rpa

-s/d-

Assistant Registrar (CS-II)

True Copy

Sub-Assistant Registrar

To

1.The Commercial Tax Officer,
Namakkal Town, Salem.

2.The Deputy Commercial Tax Officer,
Namakkal, Slem.

3.The State of Tamil Nadu,
rep.by the Commissioner and Secretary to Government,
Commercial Taxes Department
Fort St.George,
Chennai-600 009.

+ 1 cc to M/s.G.Sethuraman, Advocate SR 36975

+ 1 cc to Special Govt.Pleader SR 36680

ctk(co)
prk18/7

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