



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P(MD) .No.13969 of 2016
and WMP(MD)10394 of 2016

T.Rajan

... Petitioner

Vs

The Deputy Commercial Tax Officer (main),
Pattukottai-I, Assessment Circle,
Pattukottai,
Thanjavur District.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari to call for the records of the respondent in TIN No.33464163709/2014-2015 dated 01.06.2016 and quash the same, as illegal, arbitrary and against the provisions of the Act.

For petitioner : M/s.K.Soundararajan
For respondent : Mr.R.Karthikeyan
Additional Government Pleader

ORDER

The petitioner challenges the order of the respondent dated 01.06.2016 on the ground that the respondent has no jurisdiction to revise the assessment on the basis of the Web-report obtained behind the back of the petitioner.

2. Learned counsel for the petitioner submitted that the respondent being a quasi-judicial authority ought not to have relied on the documents taken from the Web-report to fasten the liability on the petitioner, without assigning any valid reason. He further submitted that it is the bounden duty of the respondent to establish that the petitioner had effected the purchases as alleged by the respondent. Therefore, the present impugned order is liable to be interfered with by this Court.

<https://hcservices.ecourts.gov.in/hcservices/>
3. Mr.Rajakarthikeyan, learned Government Advocate was put on notice for the respondents.



4. I am unable to sail with the contentions of the petitioner for the simple reason that mere reading of the impugned order shows that a notice was issued to the petitioner on 31.12.2015, to which, the petitioner has given a reply dated Nil to the respondent seeking a copy of Annexure-II for verification, with an assurance to submit his explanation in due course. Accordingly, Annexure-II was given to the petitioner on 22.01.2016 and he was requested to give his reply against the proposal in the next 15 days. However, he has failed to do so forcing the Department to once again remind him about the case and file his reply on or before 20.04.2016. But, for the best reason known to him, he has not filed any reply paving a way to pass the present impugned order. Despite many opportunities granted to the petitioner, he has not come forward to thwart the case of the respondent. Therefore, this Court is not inclined to entertain this Writ Petition. The order impugned in this Writ Petition holds good in all respects. The reasoned order cannot be thrashed out under Article 226 of the Constitution of India.

5. In the result, this Writ Petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed. In any event, the petitioner has got better remedy to file an appeal. It is open to him to file revision within a period of two weeks from the date of receipt of a copy of this order.

Sd/-

Assistant Registrar (AS)

/True Copy/

Sub Assistant Registrar

ssm

To

The Deputy Commercial Tax Officer (main),
Pattukottai-I, Assessment Circle,
Pattukottai, Thanjavur District.

+1CC to Mr.K.Soundara Rajan, Advocate Sr.No.42313

+1CC to Spl.Government Pleader Sr.No.42607

Copy To : The Section Officer ER Section,
Madurai Bench of Madras High Court, Madurai.

GJM/AAL-MPA/SAR-I-8.8.16-2p-5c

W.P(MD) .No.13969 of 2016
and WMP(MD) 10394 of 2016
04.08.2016