IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.32222 of 2017
and W.M.P.Nos.35486 and 35487 of 2017

M/s.Sri Satyanarayana Spinning Mills Limited,
Rep. By its Managing Director and Chief
Executive Officer - E.Satyanarayana,
Venkarayapuram, Tanuku - 534215,
West Godavari District, Andhra Pradesh. .. Petitioner

..Vs..

The Deputy Commercial Tax Officer,
Katpadi Check Post,
Katpadi, Vellore District. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the impugned proceeding of the respondent in GDN.No.1598/2015-2016 dated 14.11.2017, quash the same as illegal and against the provisions of the Act.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2.This writ petition has been filed challenging an adjudication notice issued by the respondent directing the petitioner to pay the compounding fees of Rs.66,868/- within 15 days. As against the goods detention notice dated 28.08.2015, the petitioner approached this Court and filed a writ petition in W.P.No.27306 of 2015 which was disposed of by order dated 31.08.2015 directing the petitioner to pay one time tax and the goods were directed to be released leaving it open to the petitioner to agitate the proceedings in respect of the composition of offence as provided under the TNVAT Act. The petitioner paid one time tax and got the goods released pursuant to the release order dated 03.09.2015. However, the petitioner failed to file a revision petition as against the compounding order as directed by this Court and only after the impugned notice has been issued, the petitioner has woken up and rushed to this Court challenging the notice. On the grounds raised by the petitioner, the impugned notice cannot be questioned and there is no error warranting issuance of writ of Certiorari. However, the fact remains that the petitioner has revisional remedy before the concerned revisional authority, more so, when the Court has directed the petitioner to avail the remedy while disposing of the earlier writ petition by giving liberty to the petitioner to approach the revisional authority against the compounding order.

3.Accordingly, while rejecting the prayer sought for in this writ petition, there will be a direction to the petitioner to execute a personal bond for the entire amount demanded as compounding fees, viz., Rs.66,868/- and keep the personal bond alive till the disposal of the revision petition before the revisional authority. Ten days time from the date of receipt of a copy of this order is granted to the petitioner to file a revision petition and if the same is filed, the revisional authority shall entertain the revision petition without reference to limitation and proceed in accordance with law.

4.With the above direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True copy//

Sub Assistant Registrar

cse

To

The Deputy Commercial Tax Officer,
Katpadi Check Post,
Katpadi, Vellore District.

+1cc to Mr.R.Hemalatha, Advocate SR.No.88766
+1cc to Special Government Pleader SR.No.88617

W.P.No.32222 of 2017
and W.M.P.Nos.35486 and 35487 of 2017

SV(CO)
GN(02/01/2018)