

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.01.2017

CORAM:

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.NO.34640 OF 2016

Sri Gangai Oil Mill
D.No.73, Sathiravalasu,
Palayakottai,
Kangeyam - 638 701. ... Petitioner

Vs.

- 1.The Principal Commissioner and
Commissioner of Commercial Taxes
2nd Floor, Ezhilagam Building,
Chepauk,
Chennai - 600 005.
- 2.The Assistant Commissioner (CT)
Kangeyam Assessment Circle
Kangeyam.
- 3.The Deputy Commercial Tax Officer
(Enforcement)
Roving Squad - II,
Coimbatore - 18. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the 3rd respondent in GDR No.36904/16-17 and O.R.No.225/16-17 dated 06.07.2016 and quash the same as being without jurisdiction and authority of law and contrary to the circular issued by the 1st respondent in Circular No.33/2014 dated 17.07.2014 and further directing the 3rd respondent to refund back the illegal spot collection of advance tax of Rs.82,225-00 and Rs.1,64,455-00 as compounding fees.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.S.Kanmani Annamalai
Additional Govt. Pleader (Taxes)

O R D E R

1.Mr.S.Kanmani Annamalai, who appears for the respondents, has reverted with instructions.

1.1.He says that in so far as advance tax is concerned, the same methodology would be followed, that is, the compounding fee paid by the petitioner would be remitted to the Assessing Authority / second respondent, to be treated as advance tax.

2.Counsel for the petitioner says that he is agreeable, if a direction is being passed on the statement made on behalf of the respondents.

3.Accordingly, the writ petition is disposed of with a direction to the third respondent to remit the sum of Rs.1,64,455-00 as advance tax, to the Assessing Authority / second respondent. No costs.

sd/
Assistant Registrar(CCC)

/true copy/

Sub Assistant Registrar

TK

To

1.The Principal Commissioner and
Commissioner of Commercial Taxes
2nd Floor, Ezhilagam Building,
Chepauk,
Chennai - 600 005.

2.The Assistant Commissioner (CT)
Kangayam Assessment Circle
Kangayam.

3.The Deputy Commercial Tax Officer
(Enforcement)
Roving Squad - II,
Coimbatore - 18.

+1cc to Mr.R.Senniappan, Advocate SR.No.2920.

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SSK(CO)
GN(07/02/2017)