BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 04.08.2017
CORAM:
THE HONOURABLE MR.JUSTICE T.RAJA

W.P(MD)No.14554 of 2017
and
W.M.P.(MD).No.11382 of 2017

Tvl. Gani Traders,
Represented by its Proprietor
H.Mohamed Gani, aged about 60 years,
S/o.Hussain Rowther,
No.2, Nagalingam Pillai Street, Senjai,
Karaikudi,
Sivagangai District-630 001. ... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
   O/o.The Principal and Special Commissioner of Commercial Taxes,
   Exhilagam, Chepauk,
   Chennai-600 005.

2. The Commercial Tax Officer,
   Karaikudi Assessment Circle,
   Commercial Tax Office,
   No.50/52, Jawahar Street,
   Karaikudi-630 001. ... Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the 2^{nd} respondent in TIN No.33735483197/ 2013-14 dated 07.10.2016 and quash the same.

For Petitioner : Mr.R.Veeramanikandan
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader

O R D E R

The present writ petition is directed against the impugned proceedings passed by the Commercial Tax Officer, Karaikudi Assessment Circle, in TIN No.33735483197/ 2013-14 dated 07.10.2016 and to quash the same.

2.Heard Mr.R.Veeramanikandan, learned counsel appearing for the petitioner and Mr.R.Karthikeyan, learned Additional Government

Pleader appearing for the respondents.

3.By consent of both sides, this writ petition itself is taken up for final disposal.

4.The learned counsel for the petitioner submitted that the second respondent has passed impugned order under Section 27 of the TNVAT Act, without considering the contention and documents filed by the assessee. Therefore, the same is liable to be interfered with.

5.This Court is unable to entertain this writ petition on the following two grounds:

(i)The petitioner was issued with the impugned proceedings way back on 07.10.2016. If it is the grievance of the petitioner that there are certain arithmetical errors, he could have filed proper application before the second respondent in the manner known to law. But without going back to the second respondent, keeping quite for long time, he has approached this Court; and

(ii)When the proposal was issued on 28.04.2016, calling upon the petitioner to submit his explanation, it is not known why he has not even submitted his detailed explanation or objection to the said proposal.

6.However, it is open to the petitioner to work out his remedy in the manner known to law and the petitioner can approach the second respondent with an application under Section 84 of the Act, within a period of two weeks from the date of receipt of a copy of this order and if the said application is filed within the specific time limit, the second respondent may consider the same and pass orders on merit and in accordance with law.

7.The writ petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

/True copy/

Sub Assistant Registrar

To

1. The Commissioner of Commercial Taxes,
   O/o.The Principal and Special Commissioner of
   Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai-600 005.

2. The Commercial Tax Officer,
   Karaikudi Assessment Circle,
   Commercial Tax Office,
   No.50/52, Jawahar Street,
   Karaikudi-630 001.

+ 1 CC TO MR.B.Rooban, ADVOCATE IN SR No.70409
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No.71284
MK/MR KKR/SAR-1/24.10.2017/3P/5C

W.P(MD)No.14554 of 2017
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