

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAI SWAMY

W.P.No.3034 of 2018
and W.M.P.Nos.3704 & 3705 of 2018

T.R.Velu Electricals,
rep. by its Proprietor, T.V.Siva Kumar,
No.134/3, Nagamaiyaa Street,
Thyadurugam Kallakurichi Taluk,
Villupuram District-606 206. .. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Commercial Tax Officer,
Kallakurichi, Villupuram District. .. Respondent

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the respondent herein in TIN 33694783364/2012-13 dated 16.12.2015 and consequential recovery proceedings in notice Na.Ka.A3/1605/2017 dated 07.12.2017 in TIN.33694783364/2012-13 and quash the same.

For Petitioner : Mr.S.Anbazhagan

For Respondent : Mr.M.Hariharan,
Additional Government Pleader

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari, to call for the records on the file of the respondent dated 16.12.2015 for the assessment year 2012-13 and consequential recovery proceedings dated 07.12.2017 and to quash the same.

2.The learned counsel for the petitioner submitted that the petitioner is willing to pay the entire tax liability and he is questioning only the penalty imposed by the respondent. The learned counsel further submitted that after payment of the tax liability, the petitioner may be given an opportunity to contest the penalty imposed by the respondent and for that purpose, the matter may be remanded to the respondent.

3.Mr.M.Hariharan, learned Additional Government Pleader taking notice for the respondent submitted that on payment of the entire tax liability, the petitioner may be given an opportunity to contest the penalty imposed by the respondent.

4.In view of the submissions made by the learned counsel on either side, on payment of the entire tax liability, liberty is given to the petitioner to contest the penalty imposed by the respondent. Only for this purpose, the matter is remanded to the respondent for deciding the issue with regard to the penalty afresh, after giving an opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

abr/va

To

The Deputy Commercial Tax Officer,
Commercial Tax Officer,
Kallakurichi, Villupuram District.

+1cc to Mr.S.Anbazhagan, Advocate, S.R.No.10919
+1cc to the Special Government Pleader, S.R.No.11402

सत्यमेव जयते

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CS/28/02/18

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