IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.3372 of 2018 &

W.M.P. Nos.4125 & 4126 of 2018

M/s.Nathan Traders
Rep. by its Prop. M.Loganathan
No.23, 1st East Main Road
Katpadi, Vellore - 632 006
Vellore District .. Petitioner

vs

Commercial Tax Officer
Gudiyatham (East) Circle
Gudiyatham, Vellore District .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in his impugned proceedings made in TIN 33974242047/2013-14, dated 09.11.2016, quash the same as illegal and contrary in the scheme of the Act.

For Petitioner : Ms.R.Hemalatha
For Respondent : Ms.Dhana Madhri
Government Advocate (T)

ORDER

Ms.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. 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 in his impugned proceedings dated 09.11.2016 and to quash the same.

3. The learned counsel appearing for the petitioner submitted that the issue involved in the present writ petition is covered by the order passed in W.P.No.207 of 2018, wherein this court held as follows:-

"7. Accordingly, the writ petition is disposed of with a direction to the petitioner to pay 15% of the disputed tax, within a period of three weeks from the date of receipt of a copy of this order. If the petitioner complies with the said condition, they will be entitled to treat the impugned order as a show cause notice and submit their objections within a period of seven days therefrom. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and redo the assessment in accordance with law. It is needless to add that the benefit of this order will not enure to the petitioner, if the petitioner fails to comply with the condition of payment of 15% of the disputed tax within the time stipulated. ..."

4. Ms.Dhana Madhri, learned Government Advocate (Tax) appearing for the respondent submitted that similar order can be passed in this writ petition also.

5. In view of the submission made by the learned counsel on either side, the writ petition is disposed of with a direction to the petitioner to pay 15% of the disputed tax, within a period of three weeks from the date of receipt of a copy of this order. If the petitioner complies with the said condition, they will be entitled to treat the impugned order as a show cause notice and submit their objections within a period of seven days therefrom. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and redo the assessment in accordance with law. It is needless to add that the benefit of this order will not enure to the petitioner, if the petitioner fails to comply with the condition of payment of 15% of the disputed tax within the time stipulated. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

Rj

To

Commercial Tax Officer
Gudiyatham (East) Circle
Gudiyatham
Vellore District

+1cc to Mr.R.HEMALATHA, Advocate, S.R.No. 12045
+1cc to the Government Pleader, S.R.No.12019

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RK(CO)
TR(08/03/2018)