In the High Court of Judicature at Madras

Dated : 26.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.10643 to 10646 of 2018
& WMP.Nos.12587 to 12590 of 2018

Tvl.Immense Packaging Pvt.
Ltd., rep.by its Director
Pragya U.Kela ...Petitioner (ALL WPs)

Vs

1.The Assistant Commissioner (CT),
Anna Nagar Assessment Circle,
No.1B, Lakshmipuram II Street,
Villivakkam, Chennai-49.

2.The Joint Commissioner (CT),
Chennai (South) Division, Chennai-6. ...Respondents (ALL WPs)

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of the second respondent in R.P.Nos.67, 68, 69 and 70/2017/B1 dated 17.5.2017, quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondents : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has filed these writ petitions challenging the orders passed by the second respondent - Revisional Authority in R.P.Nos.67, 68, 69 and 70/2017/B1 dated 17.5.2017.

3. The learned Government Advocate has raised a preliminary objection with regard to the maintainability of these writ petitions on the ground that as against the impugned orders, an appeal lies before the Additional Commissioner (RP), Chennai-5 and without exhausting such a remedy, the petitioner should not be permitted to approach this Court.

4. Under normal circumstances, this Court would have sustained the preliminary objection raised by the Revenue and dismissed the writ petitions. However, on account of the glaring error, which is apparent on the face of the impugned orders, this Court is inclined to entertain these writ petitions.

5. Before going into the merits of the matter, it has to be seen as to whether the Revisional Authority has dealt with the revision petitions in a manner known to law and as to whether reasons have been assigned for rejecting the revision petitions. On a reading of the impugned orders, one gets an impression that it is a detailed order containing reasons. The learned Government Advocate makes submissions to convince this Court that the writ petitions should not be entertained.

6. However, on a closer reading of the impugned orders, it is seen that upto the last paragraph, the Revisional Authority extracted the grounds of revision made by the petitioner. This Court has compared the grounds raised by the petitioner in the revision petitions with the impugned orders and it is further seen that it is a verbatim repetition of the grounds raised, that the reasons for rejecting the revision petitions contained five lines in the last paragraph, that the reasons are sketchy and that the second respondent has not dealt with any of the points raised by the petitioner.

7. Thus, the manner, in which, the second respondent passed the impugned orders, cannot be appreciated, as the second respondent - Revisional Authority is expected to consider contentions advanced by the dealer and discuss as to how the contentions raised are acceptable or otherwise. These are the rudimentary principles, which are required to be followed by a Quasi Judicial Authority, especially while exercising revisional powers under the Taxation Statute. Thus, the second respondent abdicated his statutory powers while exercising revisional jurisdiction and erroneously passed the impugned orders. Hence, the impugned orders call for interference.

8. Accordingly, the writ petitions are allowed, the impugned orders are set aside and the matters are remanded to the second respondent for a fresh consideration. The second respondent shall fix a date for personal hearing, issue notice to the petitioner indicating the date of hearing, hear the

authorized representative of the petitioner and pass a speaking order on merits and in accordance with law. In the light of the orders passed in these writ petitions, if there is any attachment of the petitioner's bank accounts, the same shall remain stayed till the disposal of the revision petitions by the second respondent. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

To
1.The Assistant Commissioner (CT), Anna Nagar Assessment Circle, No.1B, Lakshmipuram II Street, Villivakkam, Chennai-49.

2.The Joint Commissioner (CT), Chennai (South) Division, Chennai-6.

+1cc to Mr.R.SENNIAPPAN, Advocate, S.R.No. 31153

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WMP.Nos.12587 to 12590 of 2018

RK(CO)
TR(14/05/2018)