IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.4.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.10683 OF 2018

Dr.P.Raghavan, IAS (Retd.) ...Petitioner

Vs

1.The State of Tamil Nadu, rep.by
its Joint Commissioner of
Commercial Tax Enforcement-I,
Greams Road, Chennai-6.

2.P.Moideen Abdul Kader ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the first respondent to dispose of the representations given by the petitioner dated 04.4.2017, 17.4.2017 and 05.5.2017 respectively and collect taxes as per law by conducting an enquiry.

For Petitioner : Mr.Srenik S.Jain
For Respondent-1 : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the first respondent. Heard both. In the light of the order this Court proposes to pass, notice to the second respondent is dispensed with and the writ petition itself is taken up for final disposal.

2. The petitioner is a retired IAS officer, who owns the subject property, in which, a portion has been leased out to the second respondent, who is running a furniture shop.

3. The petitioner seeks a direction to the first respondent to dispose of his representations dated 04.4.2017, 17.4.2017 and 05.5.2017. The representations appear to be complaints made against the second respondent on the ground that he is carrying on a big business activity and that he is hoodwinking the taxation officials and is not declaring proper income and paying tax. Similar complaints have been given to Corporation Officials as well.

4. The learned Government Advocate, on instructions from the first respondent, submits that on receipt of the complaints received the concerned Joint Commissioner (CT) Enforcement and other Enforcement Wing officials inspected the place of business of the second respondent and found that the second respondent's turnover is less than Rs.5 lakhs.

5. It is not in dispute that there is a landlord - tenant dispute between the petitioner and the second respondent and that the matter is pending before the concerned Rent Controller. Therefore, the present attempt of the petitioner is to evict the tenant. Nevertheless, if there is any violation of the provisions of any of the Taxation Statutes, it is open to the first respondent to take appropriate action in accordance with law.

6. With the above observations, the writ petition is dismissed. No costs.

Sd/-
ASST. REGISTRAR

/TRUE COPY/

SUB ASST. REGISTRAR

To

The Joint Commissioner of Commercial Tax
Enforcement-I, Greams Road, Chennai-6.

+1 cc to M/s.Srenik S.Jain, Advocate SR.NO. 31442

WP.No.10683 of 2018

SVI(CO)
JK 16/05/18