

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2018

Coram

The Hon'ble Mr. Justice T.S. Sivagnanam

Writ Petition No.7698 of 2018

and

W.M.P.No.9604 of 2018

Superfil Products Pvt. Ltd.,
rep. by its Managing Director,
Mr. S.Narayan.

...Petitioner

Vs.

1. The Deputy State Tax Officer,
Pattanur Checkpost,
Villupuram - 605 006.
2. The Additional Commissioner (ST) (RP)
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai- 600 005.

...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of the case from the file of the first respondent, pertaining to the impugned order of compounding fee passed by the first respondent, in GD No.92/2012-13, OR No.128/3078/2012-13, dated 21.03.2018 and to quash the same and to direct the second respondent to dispose of the Revision Petition No.86 of 2017.

For Petitioner : Mr. Lakshmi Sriram
For Respondents : Mrs.G.Dhanamadhri
Government Advocate

सत्यमेव जयते
O R D E R

Heard M/s. Lakshmi Sriram, the learned counsel appearing for the petitioner and Mrs.G.Dhanamadhri, the learned Government Advocate, accepting notice on behalf of the respondents. With consent of the learned counsel on either side, the Writ Petition is taken up for disposal.

2. The petitioner is aggrieved by the order passed by the first respondent, dated 21.03.2018, calling upon them to pay the compounding fee of Rs.3,39,480/-. As against the order, levying the compounding fee, the petitioner has filed a Revision Petition before the Joint Commissioner (CT) Vellore, in Revision Petition No.132 of 2012. The said Revision Petition was

dismissed by order, dated 02.03.2017, i.e., nearly after about five years, after the Revision Petition was entertained. It is not clear, as to why, the Joint Commissioner (CT) has taken such a long time to dispose of the Revision Petition. The Commissioner of Commercial Taxes should take serious note of this inordinate delay. As against the order passed by the Joint Commissioner (CT), the petitioner has preferred further Revision to the second respondent/Additional Commissioner (ST) (RP) on 23.06.2017. The Revision Petition has been entertained as R.P.No.86 of 2017. Since the Revision Petition No.86 of 2017 was pending since 2017, the petitioner requested the early hearing of the Revision Petition and filed a Petition to that effect on 07.02.2018, requesting for early hearing of the Revision Petition, and the said Petition is also pending before the second respondent. In the meantime, the first respondent has issued the impugned order. The first respondent has been informed about the pendency of the Revision Petition before the second respondent, by way of representation dated 17.02.2018, by a letter addressed by the learned counsel for the petitioner. This has been acknowledged by the first respondent, as could be seen from the Office copy of the said letter. Since the Revision Petition has been entertained by the second respondent, the impugned proceedings, have to be kept in abeyance till the matter is decided one way or the other by the second respondent/Revisional Authority.

3. In the light of the above discussion, this Court directs the first respondent to keep the impugned proceedings, dated 21.03.2018 in abeyance and await orders of the second respondent in Revision Petition No.86 of 2017. Since the Revision Petition has been filed in June, 2017, and is pending therefrom, this Court directs the second respondent to give a date for early hearing of the Revision Petition and decide the same on merits and in accordance with law within a period of three months from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

सत्यमेव जयते

Sd/-

Assistant Registrar (CS VII)

//True Copy//

Sub Assistant Registrar

sd

To

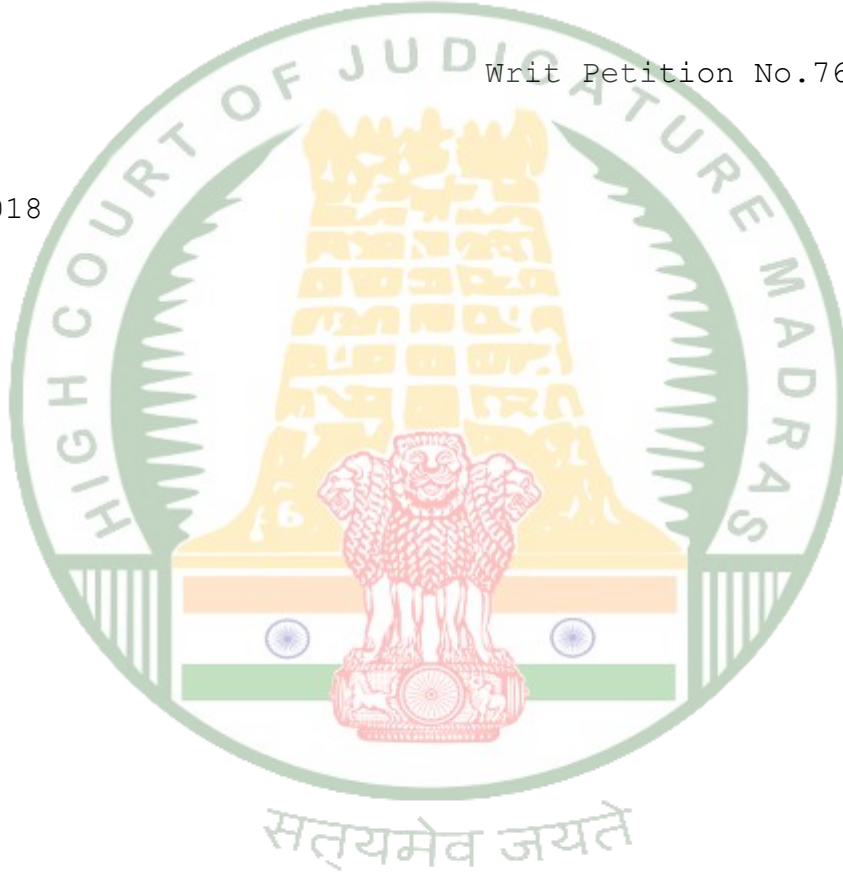
1. The Deputy State Tax Officer,
Pattanur Checkpost,
Villupuram - 605 006.
2. The Additional Commissioner (ST) (RP)
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai- 600 005.

+1 cc to Ms.Lakshmi Sriram Advocate sr 24587

+1 cc to the Special Govt Pleader (Taxes) sr 24952

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aa10/04/2018



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