

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.22484 of 2013 & M.P.No.1 of 2013

Shija Rubber, rep. by its
Proprietor, Mr.R.Soman,
No.23-61/1, Muttacadu,
Kumarapuram (Po.),
Kanyakumari District. ... Petitioner

Vs.

1.The Checkpost Officer,
Deputy Commercial Tax Officer,
Thoppur Outward,
Dharmapuri District.
2.The Commercial Tax Officer (CT),
Thackalay Assessment Circle,
Kanyakumari District. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records of the first respondent in GDR.No.3707/13-14 dated 09.08.2013 and quash the same.

For Petitioner : Mr.S.Raveekumar

For Respondents : Mrs.G.Dhanamadhri,
Government Advocate

O R D E R

Heard Mr.S.Raveekumar, learned counsel for the petitioner and Mrs.G.Dhanamadhri, learned Government Advocate for the respondents.

2.The legal issue raised by the petitioner in this writ petition is that the first respondent/Checkpoint Officer has no jurisdiction to levy and collect tax and penalty. This issue was considered in favour of the assessee by the Tamil Nadu Taxation Special Tribunal in the case of Godrej-Ge Appliances Ltd. v. Assistant Commercial Tax Officer and others reported in [1999] 114 STC 570.

3.Following the above referred decision, this writ petition is disposed of by directing the first respondent to transmit the files pertaining to the impugned order to the second respondent, who shall issue notice to the petitioner, afford them an opportunity to submit their objections and after hearing the dealer in person pass a reasoned order on merits and in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/
Assistant Registrar

/True copy/

Sub Assistant Registrar

To

1.The Checkpost Officer,
Deputy Commercial Tax Officer,
Thoppur Outward,
Dharmapuri District.

2.The Commercial Tax Officer (CT),
Thackalay Assessment Circle,
Kanyakumari District.

+1cc to M/s.S.Raveekumar Advocate SR.No.1257/18

+1cc to Special Government Pleader (Taxes) SR.No.1393/18

W.P.No.22484 of 2013

SDR 03.02.2018