

In the High Court of Judicature at Madras

Dated : 13.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.17462 of 2018

W.M.P.No.20740 of 2018

Tvl.Kayal Kattumaanam
rep.by its Proprietor,
S.Ravanan

...Petitioner

Vs

1.The Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi.

2.The State Tax Officer,
Harur

... Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of Writs of certiorari calling for the records on the files of the first respondent in G.D.No.1661/2016/17 dated 29.01.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.V.Haribabu,A.G.P.

ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.V.Hari Babu, learned Additional Government Pleader, who accepts notice on behalf of the respondents. With the consent of either side, the writ petition itself is taken up for final disposal.

2.The petitioner is aggrieved by the impugned order, which is a compounding notice, by which they have been directed to pay Rs.1,88,445/-, for being entitled for the release of the goods.

3.The learned counsel for the petitioner would contend that the said amount has been paid. However, in the compounding notice, the entire amount has been treated as a compounding fee and this is without jurisdiction.

4.In my considered view this issue can be raised before the Revisional Authority, who will be in a position to appreciate the factual position. Therefore, the petitioner necessarily has to file a Revision Petition against the impugned order before the concerned Joint Commissioner. Accordingly, the writ petition stands disposed of by directing the petitioner to file a Revision Petition before the concerned Joint Commissioner and if the Revision Petition is filed within 15 days from the date of receipt of copy of this order, the Revisional Authority shall entertain the Revision Petition without rejecting the same on the ground of limitation. On receipt of the Revision Petition, the Revisional authority shall afford an opportunity of personal hearing to the petitioner and pass a speaking order on merits and in accordance with law. No costs. Connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True copy//

Sub Assistant Registrar

msk

To

1.The Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi.

2.The State Tax Officer,
Harur

+lcc to Mr.R.Senniappan, Advocate SR.No.46243

+lcc to Government Pleader SR.No.46629

CNR(CO)
GN(26/07/2018)

WP.No.17462 of 2018