



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.03.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.5654 of 2018andW.M.P.(MD)No.5546 of 2018

TVL.Juvalai Rggiv Indane Gramin Vitrak,  
No.310-2A, Main Road,  
Thooloorpatty,  
Thottiyam Taluk,  
Tiruchirappalli District - 621 215,  
Represented by its Proprietor Mr.N.Vairaperumal,  
S/o.Natesan ... Petitioner

Vs.

1.The Secretary to Government,  
Represented by its Commissioner,  
Commercial Tax Department,  
Fort. St. George, Chennai-600 009.

2.The Joint Commissioner,  
Commercial Tax Office,  
Cantonment, Trichy - 1.

3.The Commercial Tax Officer (FAC),  
Commercial Tax Office,  
Musiri, Trichy District.

4.Tmt.R.Jayalakshmi,  
Commercial Tax Officer,  
Commercial Tax Officer,  
Musiri, Trichy District

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus to direct the respondents no.1 and 2 to appoint any other competent officer instead of the third respondent for conducting enquiry in the petitioner's concern namely Juvalai Rggiv Indane Gramin Vitrak in TIN.33183702143 for the assessment years 2011-2012, 2012-2013, 2013-2014, 2014-2015 and 2016-2017 by considering the petitioner's representation dated 11.03.2018.

For Petitioner

: Mr.A.Joel Paul Antony

For R-1 to R-3

: Mr.J.Gunaseelan Muthiah

Additional Government Pleader

O R D E R

Heard Mr.J.Gunaseelan Muthiah, learned Additional Government Pleader, who takes notice for the respondents 1 to 3.

2.By consent of both parties, the main Writ Petition itself is taken up for final disposal at the stage of admission.

3.The writ petitioner earlier filed W.P.(MD).Nos.1225 to 1228 of 2018, questioning the order dated 22.12.2017, passed by the third respondent herein. This Court by order dated 01.02.2018 allowed those Writ Petitions. There was delay in issuing the order copy. In the mean while, the second respondent has chosen to issue the communication dated 19.02.2018 for freezing the petitioner's bank account. Therefore, the petitioner has apprehension that the third respondent will not conduct a fair enquiry after the remand.

4.When the matter was taken up for disposal, the learned Additional Government Pleader appearing for the respondents submitted that the third respondent had issued the said freezing order without being aware of the order, dated 01.02.2018 passed by this Court.

5.The learned counsel appearing for the respondents further submitted that the said communication has since been withdrawn. This Court has earlier passed an order calling upon the third respondent to hold an enquiry, after hearing the petitioner herein afresh. It is expected that the third respondent shall hold an enquiry, free of any element of predetermination.

6.With these directions, the Writ Petition stands closed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(AE)

/True Copy/

Sub Assistant Registrar

To

1.The Commissioner,

Secretary to Government, Commercial Tax Department,  
Fort. St. George, Chennai-600 009.

2.The Joint Commissioner, Commercial Tax Office,  
Cantonment, Trichy - 1.

3.The Commercial Tax Officer (FAC), Commercial Tax Office,  
Musiri, Trichy District.

+1CC to Mr.A.Joel Paul Antony, Advocate, SR.No. 55891

ORDER MADE IN  
W.P. (MD) No.5654 of 2018

Dated:  
16.03.2018