



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.03.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos. 6287, 6288 and 6289 of 2018

and

W.M.P. (MD) Nos. 6122, 6123 and 6124 of 2018

Tvl. Anjali Plastic Products,
represented by its Proprietor,
Vijay Singh Bhatera ... Petitioner in all the petitions

Vs.

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. The Commercial Tax Officer,
Munichalai Road Assessment Circle,
Commercial Taxes Complex,
Dr. Thangaraj Salai,
Madurai - 625 020.

... Respondents in all the petitions

PRAYER in W.P. (MD) No. 6287 of 2018 : These Petitions are filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the second respondent in TIN No. 33580081010/2013-14 dated 31.05.2017 and quash the same.

PRAYER in W.P. (MD) No. 6288 of 2018 : These Petitions are filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the second respondent in TIN No. 33580081010/2014-15 dated 31.05.2017 and quash the same.

PRAYER in W.P. (MD) No. 6289 of 2018 : These Petitions are filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the second respondent in TIN No. 33580081010/2015-16 dated 31.05.2017 and quash the same.



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For petitioner : Mr.Raja.Karthikeyan
For Respondents : Mr.J.Gunaseelan Muthiah
Additional Government Pleader
(in all the petitions)

ORDER

The petitioner in these cases is one and the same. The petitioner was issued with a pre-revision notice in all three cases. The petitioner offered his objections in response thereto. But without considering the petitioner's objections, the impugned order came to be passed.

2. The second respondent chose to go by the report of the enforcement wing. It is also seen that personal hearing was afforded to the petitioner more as a matter of formality. It is evident from the fact that the writ petitioner's statement was not recorded. That apart, as far as W.P.(MD) No.6288 of 2018 concerned, even proposal was not there.

3. For all these reasons, all the orders impugned in these writ petitions stand quashed. The matter is remitted to the file of the second respondent, to pass orders thereon, in accordance with law and after affording due opportunity of personal hearing to the writ petitioner. It is seen that the orders impugned in these writ petitions were passed as early as on 31.05.2017. The petitioner has chosen to move this Court only in the month of March, 2018. Therefore, the writ petitioner has to be put on terms for the delay in invoking the jurisdiction of this Court and after allowing the alternative remedy to get lapsed by limitation.

4. The learned counsel on instructions from the writ petitioner undertakes to remit a sum of Rs.25,000/- towards his tax dues on or before 28.03.2013. The said amount would cover all the three petitions.

5. Accordingly, these writ petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(AS)

/True Copy/



To

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chempauk,
Chennai -600 005.

2. The Commercial Tax Officer,
Munichalai Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020.

+1cc to Mr.B.Rooban, Advocate in Sr.No. 57574

+1cc to M/S SPECIAL GOVERNMENT PLEADER, Sr.No. 57934

pnn

AE/RSK/SAR1/17.05.2018/3P/5C

**ORDER MADE IN
W.P. (MD) Nos. 6287, 6288
and 6289 of 2018
23.03.2018**