



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 17.01.2018

CORAM :

WEB COPY

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHANW.P (MD) Nos. 22048 & 22049 of 2017
and

WMP (MD) Nos. 18349 to 18352 of 2017

M/s. Reva Electricals,
Rep. by its Managing Director
V. Pandi.... Petitioner
in both writ petitions**Vs.**1. The Deputy Commissioner,
Commercial Tax Department,
Virudhunagar, Virudhunagar District.2. The Commercial Tax Officer,
(FAC), Karaikudi Assessment Circle,
Karaikudi,
Sivagangai District.... Respondents
in both writ petitions

Common Prayer : Writ Petitions are filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in connection with the impugned orders in Assessment Nos. 33056261899/2015-16 and 33056261899/2014-15, dated 28.07.2017 on the file of the second respondent, quash the same as illegal.

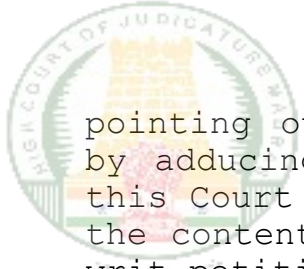
For Petitioner	
in both writ petitions	: Mrs. S. Bharathy Kannan
For Respondents	
in both writ petitions	: Mrs. S. Srimathy, Special Government Pleader

COMMON ORDER

The writ petitioner is a registered dealer dealing in electrical goods. The second respondent passed the impugned order dated 28.07.2017. The same is assailed in these writ petitions on the ground of violation of principles of the natural justice.

<https://hcservices.ecourts.gov.in/hcservices/>

2. The second respondent has filed his counter affidavit



pointing out that the subject matter needs examination of witness by adducing evidence. Therefore, it was rightly pointed out that this Court cannot be the appropriate authority forum for considering the contentions raised by the writ petitioner. It is seen that the writ petitioner has filed an appeal before the first respondent.

3.Considering the facts and circumstances of the case, the first respondent is directed to dispose of the appeal filed by the writ petitioner dated 05.10.2017 on merits. The learned counsel appearing for the writ petitioner submits that they shall comply with the statutory mandate by remitting 25% of the tax dues as assessed by the assessing authority and as admitted by them. Such remittance shall be made within four weeks from today.

4.These writ petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-III)

/True Copy/

Sub Assistant Registrar

To

1. The Deputy Commissioner,
Commercial Tax Department,
Virudhunagar, Virudhunagar District.

2. The Commercial Tax Officer,
(FAC), Karaikudi Assessment Circle,
Karaikudi, Sivagangai District.

+ 2 CC TO Mr.S.BHARATHY KANNAN, ADVOCATE IN SR Nos. 42482, 42481
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 42955, 42959

SKM

TE/RSK/SAR-1 : 09/02/2018 : 2P/6C

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