



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved on : 23.04.2018

Delivered on : 18.06.2018

WEB COPY

CORAM:

THE HONOURABLE MR.JUSTICE **M.GOVINDARAJ**

W.P(MD)Nos.20648 to 20651 of 2016

and

W.M.P. (MD)Nos.14764 to 14767 of 2016 and 4963 of 2017

Tvl.Muthu Meenakshi Enterprises,
Represented by its Partner,
M.Kathiravan

: Petitioner in all W.Ps.

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,
Chitrakara Street Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

: Respondents in all W.Ps.

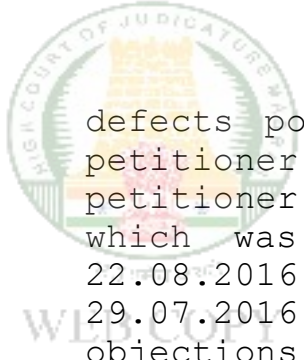
COMMON PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN 33504921742/2011-12, TIN 33504921742/2012-13, TIN 33504921742/2013-14 and TIN 33504921742/2014-15, respectively, dated 29.08.2016 and quash the same.

For Petitioner : Mr.R.Veeramanikandan
in all W.Ps.

For Respondents : Mrs.J.Padmavathi Devi,
in all W.Ps. Special Government Pleader

COMMON ORDER

Challenging the orders passed by the second respondent dated 29.08.2016, these Writ Petitions are preferred. The second respondent issued notice for the assessment years 2011-12, 2012-13, 2013-14 and 2014-15, respectively, on the basis of the



defects pointed out pursuant to a surprise inspection made. The petitioner was requested to file his objections. But the petitioner sought for one month time for filing his objections, which was restricted to 25 days and time was granted upto 22.08.2016 by the second respondent in his notice dated 29.07.2016. Despite the same, the petitioner has not filed his objections and did not choose to appear for personal hearing also. Since the petitioner has not produced any supportive document along with his objections, the second respondent confirmed the order.

2. The petitioner raised the ground of violation of principles of natural justice, as he was not given adequate opportunity. The impugned orders are further assailed on the ground that the second respondent, being a *quasi judicial* authority, ought not to have implemented the proposals of the Enforcement Authorities and ought not to have relied on web-site report without giving adequate opportunity to the petitioner. Even though the petitioner has raised certain grievances against the second respondent in his representation to the Joint Commissioner (CT) (Enforcement), Madurai, he had not raised any objections or made details in his representation dated 27.07.2016 sent to the second respondent. In the absence of any objections or materials in writing or in person, the authority cannot be expected to pass any detailed order. The second respondent has passed the impugned orders on the materials available before him. I do not find any violation of principles of natural justice in the orders passed by the second respondent. The factual aspects can be agitated before the appellate authority. This Court cannot sit on appeal over the orders passed by the second respondent. Therefore, the grounds raised in the Writ Petition are not sustainable and accordingly, the Writ Petitions are dismissed. However, it is open to the petitioner to approach the appellate authority in accordance with law, within a period of one month from the date of receipt of a copy of this order. The appellate authority is directed to entertain the appeal without insisting on limitation, if the appeal is filed within a period of one month, in compliance with the statutory requirements. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(T&P)

/True Copy/

Sub Assistant Registrar

To

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,
Chitrakara Street Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

+ 4 ccs TO Mr.B.Rooban, Advocate in SR No.68420,68421,68422,68423
+ 1 cc TO The Special Government Pleader in SR No. 68618

SML

AE/SV MMS/SAR1/27.06.2018/3P/8C

Common Order made in
W.P(MD)Nos.20648 to 20651 of 2016
Delivered on: 18.06.2018