IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 19.11.2019
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P.No.16494 of 2011

M/s.Silver Wood Bazaar
Rep by Partner Mr.O.K.Abdul Rasheed ...Petitioner

--Vs--

1.The Commercial Tax Officer
Group VIII Enforce Central
C.T.Building Greems Road,
Chennai.6.
2.The Joint Commissioner [CT]
Chennai Central Division
C.T.Building Greems Road,
Chennai-6. ... Respondents

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, calling for the records of the 2nd respondent in R.P.No.52/2010 & 54/2010/B1 dated 30.03.2011 and quash the same.

For Petitioner : Mr.D.Vijay Kumar
For Respondents: Mr.G.Dhana Madhari
Government Advocate

O R D E R

The petitioner challenges order dated 30.03.2011 passed by the Joint Commissioner (Commercial Taxes) dismissing its challenge to an order passed by the Commercial Tax Officer levying compounding fee and advance tax.

2. Without going too much into the merits of the matter, suffice it to state that the matter involves a dispute as to whether two consignments of wood carried by lorries were under valued and whether the same were being unloaded in the destination stipulated in the invoice.

3. According to the learned counsel for the respondent, the lorry had been intercepted at around 2:30 a.m. on 06.10.2010 and inspected when it was found that the consignments had been undervalued. The location where the consignments were being unloaded was also found to be different from that stated in the invoice. For this purpose, the respondent relies on the

submissions recorded from the lorry driver and a person accompanying the consignment.

4. At the time of seizure no material was produced by the petitioner to defend the allegation as recorded above. Even in the writ petition or for that matter before me, the petitioner only states that the respondent has not taken into account the facts in proper perspective.

5. This matter involves detailed appreciation of facts impermissible under Article 226 of the Constitution of India. This writ petition is thus dismissed.

6. The petitioner prays that it may be permitted to file a revision petition in terms of Section 57 of the Tamil Nadu Value Added Tax Act, 2006 challenging order dated 30.03.2011 before the Additional Commissioner. Though the limitation in respect of the same has long elapsed, learned Government Advocate does not object to the request. The petitioner is thus permitted to file a revision petition within a period of two weeks from date of receipt of a copy of this order. Such revision, if filed, within the time frame fixed above, shall be entertained by the Revisional Authority without reference to limitation and disposed within a period of 30 days from date of filing thereof. No costs.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

1.The Commercial Tax Officer
Group VIII Enforce Central
C.T.Building Greems Road,
Chennai.6.
2.The Joint Commissioner [CT]
Chennai Central Division
C.T.Building Greems Road,
Chennai-6.

Copy to:
The Section Officer, ER Section, High Court, Chennai.

+1cc to Mr.d.Venkatachalam , Advocate SR.No. 96153
+1 cc to Spl Government Pleader(Taxes) Sr.No. 97202

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A.SK(18/12/2019)