

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.28322 of 2019

and

WMP.No.27998 of 2019

Tvl.M.M.Trading Company
Rep. by its Proprietrix Smt.Harisha Begum
No.45, Venkata Maistry Street
Chennai-600 001. ...Petitioner

vs.

- 1.The Joint Commissioner (ST)
Chennai East Division
PAPJM Building, 3rd Floor
Greens Road, Chennai-600 006.
- 2.The Commercial Tax Officer
Roving Squad Chengalpattu
Chennai (South) Enforcement
Chennai-600 006. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the first respondent in R.P.No.32 of 2013 dated 17.07.2019 and quash the same as illegal, invalid and without jurisdiction and direct the first respondent to rehear the revision petition No.32 of 2013.

For Petitioner : Mr.D.Vijayakumar
For Respondents : Mr.Master Ganesh
Government Advocate

O R D E R

Mr.Master Ganesh, learned Government Advocate takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the order dated 17.07.2019, dismissing the revision filed by the petitioner challenging the compounding fee and tax.

3. Heard the learned counsel for the petitioner and perused the materials placed before this Court.

4. It is seen that the impugned order came to be passed after providing sufficient opportunity to the petitioner to put forth their case and also given them personal hearing. Perusal of the reasons stated at Paragraph No.4 of the order clearly indicate that the factual aspects dealt with by the first respondent for dismissing the revision are not for this Court to consider and decide at this stage, while exercising a writ jurisdiction, since such factual findings rendered by the Revisional Authority is disputed by the petitioner. Therefore, it is for the next fact finding authority to consider the points raised by the petitioner and decide the issue on merits and in accordance with law. Such avenue is available to the petitioner by way of filing an appeal against the order impugned in this writ petition, before the Additional Commissioner (Revision Petition), Office of the Commissioner of Commercial Taxes, Chempauk, Chennai-600 005. Therefore, I find that the present writ petition is not maintainable. Accordingly, this Writ Petition is disposed of by granting liberty to the petitioner to file such appeal. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CJ CONF)

//True Copy//

Sub Assistant Registrar

mk

To

1. The Joint Commissioner (ST)
Chennai East Division
PAPJM Building, 3rd Floor
Greens Road, Chennai-600 006.

2. The Commercial Tax Officer
Roving Squad Chengalpattu
Chennai (South) Enforcement
Chennai-600 006.

3.The Additional Commissioner (Revision Petition),
Office of the Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.

+1cc to Mr.D.Vijayakumar , Advocate SR.No. 82629

+1 cc to Spl Government Pleader Sr.No. 83245

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A.SK(15/10/2019)



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