

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.31644 & 31655 of 2019
and

W.M.P.Nos.31857, 31863, 31864 & 31866 of 2019

M/s. Krishna Papers and General Merchant,
Represented by its Proprietor - K.Ramarajan,
No.107, Junction Road,
Virudachalam,
Cuddalore District.

...Petitioner in both WPs

Vs.

The Deputy Commercial Tax Officer (Main),
Virudachalam,
Cuddalore District.

...Respondent in both WPs

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN : 33464423281/2013-14 and TIN : 33464423281/2014-15 dated 07.04.2016 and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.M.Hariharan

Additional Government Pleader (Taxes)

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader (Taxes) takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. Both these writ petitions are filed challenging the orders of assessment dated 07.04.2016 passed in respect of Assessment Years 2013-14 and 2014-15.

3. Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader (Taxes) appearing for the respondent. I have also perused the materials placed before this Court.

4. Though the petitioner seeks for interference with the impugned orders by contending that the Assessing Officer has not dealt with the mismatch issue, as directed by this Court in "M/s. JKM Graphics Solutions Private Limited Vs. The Commercial Tax Officer" case reported in "99 VST 343", I am not inclined to entertain the writ petition for the following two reasons :-

(a) Admittedly, the petitioner on receipt of notice of proposal dated 10.03.2016, has not chosen to file any objection. He has kept quite all along and now raised so many contentions on merits, without approaching the Assessing Officer and filing a suitable reply at the relevant point of time.

(b) Secondly, the very impugned orders itself were passed nearly three and a half years ago and that the JKM Graphics case was decided even though in the month of June, 2017, the petitioner has not taken steps to approach this Court, atleast immediately after the said decision.

5. Therefore, I find no bonafide on the part of the petitioner in approaching and filing the writ petition. Accordingly, on the ground of delay in latches as well as for not filing reply to the notice of proposal, both these writ petitions are dismissed. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer (Main),
Virudachalam,
Cuddalore District.

+1 cc to M/s.R.Hemalatha, Advocate Sr.No. 93502
+1 cc to The Special Government Pleader(Taxes) Sr.No. 93684

AKM/13.12.19/2P-4C /

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