IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.26417 & 26435 of 2018
and
W.M.P.Nos.30690 & 30710 of 2018

Tvl.Sangeetha Jewellery,
Represented by legal heir of
Late K.K.Viswanathan
Mrs.V.Balamani
No:86, Katcheri Valasu, Vellakovil
Tiruppur District – 638111. ... Petitioner in both W.Ps

vs.

1. The Joint Commissioner (CT) (FAC),
Salem Division,
No:17, Pitchards Road,
Government Building,
Hasthampatty, Salem – 636007.

2. The Deputy Commercial Tax Officer,
Kangayam Assessment Circle,
No:260 & 261, Tiruppur Main Road,
Kangeyam – 638701. ... Respondents in both W.Ps

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of first respondent proceedings in செ.மு.சிப.வ.எண்/84/2009/அ11 dated 23.08.2012 and proceedings in செ.மு.சிப.வ.எண/84/2009/அ11 dated 28.08.2012 and quash the same as illegal.

For Petitioner :Mr.M.Desingu
(in both W.Ps)

For Respondents :Mr.M.Hariharan
Additional Government Pleader (Tax)
(in both W.Ps)

C O M M O N O R D E R

These Writ Petitions are filed challenging the proceedings of the first respondent dated 23.08.2012 and 28.08.2012 wherein

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and whereby the applications submitted by the petitioner for one time settlement were rejected in respect of assessment years 1995-1996 and 1996-1997.

2. Heard both sides.

3. The main grievance of the petitioner before this Court is that the first respondent rejected the applications filed by the petitioner under the Tamil Nadu Sales Tax (settlement of arrears) Act, 2008 without assigning any valid reason and without giving an opportunity of personal hearing to the petitioner. It is also contended that the first respondent failed to follow the provisions under Section 8 of the Tamil Nadu Sales Tax (settlement of arrears) Act, 2008 and the Rule 3 (5) of the Tamil Nadu Sales Tax (settlement of arrears) Rules, 2008.

4. The learned counsel appearing for the petitioner reiterated the above contentions and submitted that the impugned proceedings cannot be sustained.

5. On the other hand, it is submitted by the learned Additional Government Pleader appearing for the respondents that the petitioner sent a communication on 12.12.2013 wherein and whereby, they sought certain relief touching upon the claim of tax arrears made by the Revenue and therefore, the first respondent will consider the said application and pass appropriate orders.

6. Considering the above stated facts and circumstances and in view of the fact that the petitioners' application dated 12.12.2013 is admittedly, pending before the first respondent and consideration of such application by the first respondent will take care of the grievance of the petitioner expressed before this Court, I am of the view that these writ petitions can be disposed of by directing the first respondent to consider the said application and pass appropriate orders, after giving due opportunity of hearing to the petitioner.

7. Accordingly, both these writ petitions are disposed of by directing the first respondent to consider the application submitted by the petitioner on 12.12.2013 and pass orders on the same on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner. Such

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exercise shall be done by the first respondent within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

sni/mk

To

1. The Joint Commissioner (CT) (FAC),
   Salem Division,
   No:17, Pitchards Road,
   Government Building,
   Hasthampatty,
   Salem – 636007.

2. The Deputy Commercial Tax Officer,
   Kangayam Assessment Circle,
   No:260 & 261, Tiruppur Main Road,
   Kangeyam – 638701.

+2 cc to M/s.M.Desingu, Advocate SR.No.3899
+1 cc to The Special Government Pleader, (Taxes), Chennai 104.

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PPA(CO)
CSL/21.02.2019

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