

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 23.04.2019

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE R.MAHADEVAN**W.P(MD)No.24973 of 2016****and****W.M.P(MD)No.18064 of 2016**

N.Kannan

... Petitioner

vs.

1.The Commissioner of Commercial Tax,
Office of the Chief Commissioner/Special Commissioner,
Department of Commercial Tax,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Deputy Commissioner (Commercial Tax),
Madurai North,
Office of Commercial Tax,
Commercial Tax Officer Complex,
Dr.Muthusamy Road, K.K.Nagar,
Madurai - 625 020.

3.K.Dheena Dayalan

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Mandamus, directing the first respondent to consider the petitioner's representation, dated 06.09.2016 and consequently direct the first respondent to enquire into the allegation made against the third respondent and take appropriate legal action against him on merits and in accordance with law.

For Petitioner : Mr.D.Shanmugaraja Sethupathi

For Respondents : Mr.C.M.Mari Chelliah Prabhu,
Additional Government Pleader.

ORDER

This writ petition has been filed seeking a direction to the first respondent to consider the petitioner's representation, dated 06.09.2016 and consequently direct the first respondent to enquire into the allegation made against the third respondent and take appropriate legal action against him on merits and in accordance



with law.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader for the respondents.

3. The case of the petitioner is that he is the registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2016 and he has been regularly paying the sales tax. While so, he approached the third respondent for getting sales tax clearance certificate, whereas the third respondent demanded bribe for issuing 'No Due Certificate'. But, the petitioner has not acceded for the same. Having enraged at the conduct of the petitioner, the third respondent has passed four separate assessment orders for the financial years with an intention to harass him. Challenging the same, the petitioner filed Writ Petitions in W.P.Nos.23518, 23533 to 23535 of 2015 and obtained an order of interim stay. In the meanwhile, he sent a representation to the first respondent on 06.09.2016 seeking action against the third respondent. Since the first respondent has not taken any action against the third respondent, the petitioner has filed the present Writ Petition.

4. When the matter was taken up for hearing, the Joint Commissioner (Commercial Tax), Madurai, appeared before this Court. On instructions from him, the learned Additional Government Pleader appearing for the respondents submitted that departmental proceedings have already been initiated against the third respondent and that the same would be completed within a period of eight weeks.

5. Recording the above submissions made by the learned Additional Government Pleader appearing for the respondents, the first respondent is directed to complete the departmental proceedings initiated against the third respondent and pass appropriate orders, on merits and as per law, within a period of eight weeks from the date of receipt of a copy of this order.

6. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar (CS)

To

1. The Commissioner of Commercial Tax,
Office of the Chief Commissioner/Special Commissioner,
Department of Commercial Tax,
Ezhiyilagam, Chempauk,
Chennai - 600 005.



2.The Deputy Commissioner (Commercial Tax),
Madurai North,
Office of Commercial Tax,
Commercial Tax Officer Complex,
Dr.Muthusamy Road, K.K.Nagar,
Madurai - 625 020.

+1cc to Mr. D.SHANMUGARAJA SETHUPATHI, Advocate, SR.No. 62344
+1cc to M/s.Special Government Pleader, SR.No. 62159

W.P (MD) No.24973 of 2016
23.04.2019

PS
KK/SAR/24.05.2019/ 3P- 5C