



IN THE HIGH COURT OF JUDICATURE AT MADRAS
(Special Original Jurisdiction)

Monday, the Twentieth day of January Two Thousand Twenty

PRESENT

THE HON'BLE DR. JUSTICE ANITA SUMANTH

WP No.915 of 2020
AND WMP.NO.1097 OF 2020

1 SAILILA AUTO FUELS [PETITIONER IN BOTH THE PETITIONS]
REP BY ITS PROPRIETOR MR. N.K.SUNDARAM
KOPPALAM MOOLAKKADAVU PANDKKAL MAHE- 673310.

Vs

1 THE COMMISSIONER [RESPONDENTS IN BOTH THE PETITIONS]
COMMERCIAL TAXES DEPARTMENT
PUDUCHERRY.

2 THE COMMERCIAL TAX OFFICER
MAHE, PUDUCHERRY STATE.

Writ petitions under article 226 of the Constitutions of India praying that in these circumstances stated therein and in the respective affidavits filed their with the High Court will pleased to

(I) Issue a writ of certiorarified mandamus to call for records of the Notice in No 34180006863/ CTO/ CTD/ 2019- 2020/ 1079/ 2 dated 24.12.2019 passed by the 2nd Respondent quash the same an consequently direct the 2nd Respondent to issue C Forms to the Petitioner in TIN NO 34180006863 in the Light of Petitioners acceptance to Pledge the Property for the Penalty amount due and Direct the 2nd respondent to permit the Petitioner to pay the Penalty amount of Rs 1,53,66,422 in six equated monthly installments IN WP No.915 of 2020 AND;

(II) To Dispense with the production of Original Impugned Notice dated 24.12.2019 No 3418000686/ CTO/ CTD/2019-2020/1079/ 2 Passed by the Second Respondent for the Present in WMP.NO.1097 OF 2020 Respectively.

Order : These petitions coming on for orders upon perusing the petitions and the respective affidavits filed in support thereof and upon hearing the arguments of K.M.BALAJI, Advocate for the petitioner and of MR.J.KUMARAN, ADDITIONAL GOVERNMENT PLEADER (P) on behalf of the Respondents the court made the following order:-



Mr.J.Kumaran, learned Additional Government Pleader (P) accepts notice for the respondent and seeks some time to obtain instructions and file a counter.

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2. Pursuant to order of this Court dated 16.12.2019, representation of the petitioner dated 03.12.2019 has been considered and an order has been passed, styled as a notice, on 24.12.2019 rejecting the representation of the petitioner.

3. It is the aforesaid order that is impugned in the present Writ Petition.

4. Learned counsel for the petitioner states that the impugned order has been passed on the basis that the petitioner was not prepared to offer any property or security. However, he states that this was never put to the petitioner in the course of hearing itself and had it been so, the petitioner would have expressed its willingness to offer property to the satisfaction of the Assessing Officer, as security. In fact, to this end, it is seen that the petitioner has, vide representation dated 27.12.2019 offered property at S.No.28/15 to cover the arrears of penalty due. Learned counsel, in addition, states that the petitioner is ready to remit the tax arrears.

5. The aforesaid submissions are recorded. Let the representation of the petitioner dated 27.12.2019 be disposed by the respondent taking into account the aforesaid offers made by the learned counsel for the petitioner on behalf of the petitioner and as recorded above.

6. List on 18.02.2020. Counter be filed by then with an advance copy served on the petitioner.

-sd/-
20/01/2020
/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE COMMISSIONER
COMMERCIAL TAXES DEPARTMENT
PUDUCHERRY.

2 THE COMMERCIAL TAX OFFICER
MAHE, PUDUCHERRY STATE.



+2 C.C. to K.M.BALAJI Advocate SR.NOS.541, 542
The Government Advocate, High Court, Madras - 104.

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Order

in
WP No.915 of 2020
AND WMP.NO.1097 OF 2020

Date :20/01/2020

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VC (22/01/2020)IT