IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2020

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No. 2348 of 2020
and
WMP. Nos.2740 & 2741 of 2020

TVL.MARUTHAM ELCTRICALS
No. 7 Mettur Road Erode.
Represented by its Partner .. Petitioner

Vs.

1 Appellate Deputy Commissioner (CT) (FAC)
Erode Division, Erode 638 001.

2 The Assistant Commissioner (CT) (FAC),
Mettur Road Assessment Circle,
Erode 638 001.
.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the order of the 1st respondent in A.P. No. 07 / 2017 dated 06.04.2017 and quashing the same to the extent that the demand of Rs 4,07,606/- has been upheld.

For Petitioner : Mr.Adithya Reddy

For Respondents : Ms.Dhanamadhri,
Government Advocate

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the respondent.

2. The challenge in this Writ Petition is to an order passed by the Appellate Deputy Commissioner, the first Appellate Authority/R1 dated 06.04.2017.

3. Though this Court was not inclined to entertain this writ petition even at the first instance, the submissions made at the time of admission was that the appellate authority vide impugned order had confirmed the tax but deleted the penalty. The submissions of the petitioner were to the effect that the writ petition would not be pursued if the reversal of penalty was not justified.

4. The learned Government Advocate took time to verify the status of the order of R1 as regards the reversal of penalty. On 21.08.2020, it was reported that the cancellation of penalty by R1 had been challenged by the revenue before the Sales Tax Appellate Tribunal (STAT) in S.T.A.T. Appeal No. 122 of 2017 and by order dated 22.01.2020 penalty had been restored reversing the decision of the first Appellate Authority.

5. Learned counsel for the petitioner today states that the petitioner intends to challenge the aforesaid order of the STAT by way of Tax Case (Revision) before this Court.

6. Be that as it may, as on date, there is no justification whatsoever to interfere with the order of R1 confirming the assessment and levy of tax. In fact there is no acceptable explanation for the delay of three years in filing this writ petition,

7. The only trigger for filing of this Writ Petition was that the cancellation of penalty had been challenged by the revenue and this can hardly be a ground for interference with the impugned order. This writ petition is dismissed. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Appellate Deputy Commissioner (CT) (FAC)
   Erode Division, Erode 638 001.

2 .The Assistant Commissioner (CT) (FAC),
   Mettur Road Assessment Circle,
   Erode 638 001.

+1cc to Special Government Pleader(T), sr no.28377

W.P. No. 2348 of 2020
and
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SSI(CO)
RMP(14/09/2020)

31.08.2020