IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9096 of 2014
and
M.P.No.1 of 2014

M.Arjunan ... Petitioner

Vs

1.The Commissioner,
Commercial Taxes,
Chennai.

2.The Assistant Commissioner,
Commercial Taxes,
Ranipet, Vellore District. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relevant to the order in TIN 33784280224/2012-13 dated 27.12.2013 passed by the Second Respondent and quash the same illegal, improper, unreasonable, against the natural justice and probabilities of the case.

For Petitioner : Mr. A. Rajesh Kannaa

For Respondents : Mr. R. Swarnavel
Government Advocate

O R D E R

Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

2. This writ petition has been filed by the Petitioner seeking for the issuance of Writ of Certiorari, to call for the records relevant to the order in TIN 33784280224/2012-2013 dated 27.12.2013 passed by the Second Respondent and quash the same as illegal, improper, unreasonable, against the natural justice and probabilities of the case.

3. The Petitioner had failed to file return as was required under Section 21 of the TNVAT Act, 2006 and therefore, the assessment was completed after issuing a notice to the Petitioner on 25.09.2013 for the Assessment Year 2012-13 under Section 22(4) of the Act.

4. By a letter dated 09.10.2013 received on 15.10.2013 by the respondents, the petitioner requested time up to 31.10.2013 for filing objection. However, the petitioner failed to file reply or objection. Under these circumstances, an Assessment Order came to be passed on 27.12.2013. Along with the aforesaid Assessment Order, the impugned recovery notice was also issued to the petitioner.

5. Since the Petitioner has challenged only the impugned recovery notice dated 27.12.2013 in this writ petition and not the Assessment Order based on which the impugned recovery notice has been issued, the present writ petition is not maintainable and is liable to be dismissed.

6. I therefore find no merits in the present writ petition. Accordingly, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VIII)

//True copy//

Sub Assistant Registrar

arb / jen

To

1.The Commissioner,
Commercial Taxes,
Chennai.

2.The Assistant Commissioner,
Commercial Taxes,
Ranipet, Vellore District.

+1cc to Mr.B.Sundarapandiyan, Advocate SR.No.10744

+1cc to Special Government Pleader (Taxes), High Court, Madras SR.No.11915

W.P.No.9096 of 2014
and M.P.No.1 of 2014

MR (CO)
GMY(16/03/2020)