IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.11.2020

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.16105 of 2020 &
WMP.No.20073 of 2020

R.Sukumar

…Petitioner

Vs

1. The Principal Secretary to Government
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Additional Commissioner (RP)
Commercial Taxes, O/o. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

3. The Joint Commissioner (CT),
Trichy Division, Commercial Taxes Building,
Court Compound, Cantonment,
Trichy - 620 001.

4. The Assistant Commissioner (ST),
Gandhi Market Circle,
Govt. Multi storied Buildings,
Kajamalai Colony, Trichy - 620 020.

5. Mrs.Lakshmi Ammal

6. Mrs.Jayalakshmi Seker …Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus Calling for the records relating to the impugned orders (i) R.C.No.703/2014/B4dt. 06.03.2017 passed by the4th respondent (ii) Order dt.25.05.2017 vide Revision Petition No.8/2017 passed by the 3rd respondent and (iii) order dated 26.09.2020 in RA1/R.P.No.81/2017 and order in the Review Petition vide letter No.RA1/17896/2017 dt.17.10.2020 passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to decide the petitioner's revision petition dt. 12.06.2017 and review petition dt.17.10.2020 on merits afresh after hearing all the parties concerned in accordance with law, within a time fixed by this Hon'ble Court.

For Petitioner : Mr.K.Premkumar

For Respondents : Ms.G.Dhana Madhiri
Government Advocate

ORDER

This writ petition is filed challenging an order passed by the Additional Commissioner dated 26.09.2020. The Authority after considering the various issues that arise in the revision petition filed by the petitioner under Section 57 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') has only remanded the matter to the Joint Commissioner/R3 for examination of the case afresh bearing in mind the observations made in the impugned order. He also observes that the maintainability of the revision petition should also be enquired into by the Joint Commissioner since the petition has been preferred by a third party, who is not a registered dealer.

2. Learned counsel for the petitioner is unable to prove any legal infirmity in this order though he would state that there are various errors therein. Insofar as the matter has only been remanded to the Joint Commissioner, I am of the view that it would be appropriate that the Officer to address the issues afresh and complete the assessment de novo including on the preliminary question of maintainability.

3. At this juncture, learned counsel for the petitioner requests that a time frame be fixed for the completion of this exercise.

4. Thus while dismissing this writ petition and confirming the impugned order passed by R3, there is a direction to R3 to decide the question of maintainability first, and if he finds the petition admissible, to consider all issues arising therefrom de novo and pass orders within a period of eight (8) weeks from date of issuance of this order. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

1. The Principal Secretary to Government,
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   Ezhilagam, Chepauk, Chennai - 600 005.

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   Commercial Taxes, O/o. The Commissioner of Commercial Taxes,
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   Kajamalai Colony, Trichy - 620 020.

+1cc to the Special Government Pleader Sr.36614
+1cc to M/s.K.Premkumar, Advocate Sr.36406

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ajs[co]
srg 19/11/2020