BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.08.2020

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.10017 of 2020
and
W.M.P.(MD)Nos.8954 to 8956 of 2020

M/s.Thanga Meena Printers,
Represented by its Proprietor G.Manikanda Selvam,
No.558-17, Naidu South Street,
Near Jeyasakthi Theatre,
Puthur Main Road, Chettiyarpatti-626 122,
Rajapalayam Taluk. ... Petitioner

Vs.

1.The Assistant Commissioner-(CT)-1(FAC)
Commercial Tax Buildings,
Rajapalayam.

2.The Branch Manager,
City Union Bank,
Dhalavaipuram. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN 33776044611/2014-15, dated 16.12.2015 and consequential distraint notice FORM U dated 30.01.2019 issued by the first respondent and quash the both is wholly without jurisdiction being contrary to the Judgment of this Court reported in the case of ASSISTANT COMMISSIONER (CT), KOYAMBEDU ASSESSMENT CIRCLE, CHENNAI vs. INFINITI WHOLESALE LIMITED vs. REPORTED IN [2017] 99 VST 430 and direct the respondent to conduct an enquiry with other end dealers as contemplated under Section 27 of the TNVAT Act, 2006, by considering the petition dated 23.08.2018 filed under Section 84 of the TNVAT Act and pass an assessment order afresh in the light of the guidelines enunciated in the batch of writ petitions in the case of M/s.JKM Solutions Private Limited reported in 2017 (99) VST 343 (Mad) including the opportunity of cross examination to the petitioner within such times as may be directed by this Court.

For Petitioner : Mr.S.Karunakar
For R1 : Mrs.J.Padmavathi Devi
Special Government Pleader

O R D E R

Heard the learned counsel appearing for the writ petitioner and the learned Special Government Pleader appearing for the first respondent.

2.The petitioner is an assessee with the first respondent. The petitioner suffered an order on 16.12.2015. The petitioner states that he had been representing to the first respondent to rectify the apparent errors. A copy of the representation dated 15.03.2016 has been enclosed in the typed set of papers. A formal petition was again submitted on 23.08.2018.

3.The grievance of the petitioner is that without disposing of the same, the first respondent has now resorted to issuance of distraint notice. Hence, this Writ Petition has been filed.

4.Though the petitioner's counsel endeavored to argue the matter on merits, I am of the view that the only relief that can now be granted is to direct the first respondent to dispose of the petition mentioned representation. Accordingly, the first respondent is directed to dispose of the petitioner's petition dated 23.08.2018 filed under Section 84 of the TNVAT Act. Since distraint proceedings have been initiated, the first respondent is directed to dispose it of on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. I make it clear that I have not gone into the merits of the matter. It is open to the first respondent to pass order one way or other.

5.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (AS)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Assistant Commissioner-(CT)-1(FAC)
Commercial Tax Buildings,
Rajapalayam.

+1 CC to Mr.S. KARUNAKAR, Advocate (SR-15062[F] dated 27/08/2020)

+1 CC to SPL GP (SR-15311[F] dated 28/08/2020)

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VB (04.09.2020) 3P 4C