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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2021

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.10491 of 2021
and WMP.No.11092 of 2021

A. Ramanujam

... Petitioner

-vs-

1. The Principal Secretary
Department of Commercial Tax and Registration
Secretariat, Chennai 600 009.
2. The Deputy Registrar,
Chits and Arbitrator,
Cuddalore - 2.
3. M/s.Selvapraba Chit Funds Pvt. Ltd.,
No.29, SPT Mani Nagar, Gandhi Nagar Post,
Vadakuthu, Neyveli.

4. R. Arul Kumar

... Respondents

Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorarified mandamus calling for the entire records in pursuant to G.O.(D). No.42 Commercial Taxes and Registration (G) Department dated 17.02.2021 passed by the 1st respondent and quash the same.

For Petitioner : Mr.T.P.Prabakaran

For Respondents : Mr.T.M.Pappiah
Special Govt. Pleader for R1 & R2

ORDER

This writ petition has been filed, seeking to quash the Order passed in G.O.(D).No.42 Commercial Taxes and Registration (G) Department dated 17.02.2021 passed by the 1st respondent in the Appeal, by which the order passed by the 2nd Respondent directing the defaulters to pay a sum of Rs.20,14,480/- was confirmed.

2. When the matter is taken up for hearing Mr.T.M.Pappiah,



learned Special Government Pleader appearing for respondents 1 & 2 fairly submitted that even though sufficient opportunity was given, the petitioner did not take any steps to defend his case and the notice sent to him by post was returned with an endorsement "refused" and that refusal itself is a sufficient for effective service on the petitioner. Though paper publication has been effected, he did not evince any interest to appear before the Original Authority and thereafter, he appeared before the Appellate Authority to consider his request and pass a detailed order, which is the subject matter of the writ petition. He further submitted that since a substantial portion of the amount has been recovered and that further amount has got to be recovered, the Original Authority is willing to give one more opportunity to the petitioner to appear in person with all necessary records specified, as the petitioner needs to pay interest also.

3. Taking note of the fair submission of the respondents and considering the fact that the petitioner had adopted the method of hide and seek by refusing to receive notice despite the effect of paper publication, as agreed by the respondents the petitioner shall appear before the Original Authority to plead and prove that the entire amount has been paid / recovered, on the specified date fixed by the Original authority, by letting in both oral and documentary evidence, failing which the Authority can proceed further to pass orders and at that stage the petitioner cannot contend that he was not given an opportunity of being heard. The Original Authority shall decide the matter within a period of two months from the date of receipt of a copy of this order. The conduct of the petitioner is deprecated.

4. With the above observation and direction, the writ petition is disposed of. No costs. Consequently connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

dpq

To:

1. The Principal Secretary
Department of Commercial Tax and Registration
Secretariat, Chennai 600 009.



2. The Deputy Registrar,
Chits and Arbitrator,
Cuddalore - 2.

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+1cc to Mr.T.P. Prabakaran, Advocate, S.R.No.25727

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RL (CO)
PM(16/07/2021)