

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.17300, 17301 & 17302 of 2014

and

M.P.Nos.1, 1 & 1 of 2014

M/s.Sivam & Company,
represented by its Partner, K.Paramasivam,
127, Bhavani Road, Erode - 638 004.

... Petitioner
in W.P.No.17300/2014

M/s.Indo Enterprises,
represented by its partner,
B.V.Thangavel.
131, Bhavani Road,
Erode - 6387 004.

... Petitioner
in W.P.No.17301/2014

Sri Sakthi Agency,
represented by its Proprietor,
K.S.Sivashanmugam,
123, Bhavani Road, Erode - 638 004.

... Petitioner
in W.P.No.17302/2014

Vs.

The Commercial Tax Officer,
(Enforcement), Namakkal.

... 1st Respondent
in W.P.No.17300/2014

The Commercial Tax Officer,
(Enforcement), Rasipuram.

...1st Respondent
in W.P.No.17301/2014

The Commercial Tax Officer,
(Enforcement), Sankari.

... 1st Respondent
in W.P.No.17302/2014

The Joint Commissioner (CT),
(Enforcement), Coimbatore.

... 2nd Respondent in all WPs

The Assistant Commissioner (CT),
Chithode Assessment Circle,
Chithode, Erode District.

...3rd Respondents in all W.Ps

COMMON PRAYER: Writ Petitions filed Under Article 226 of the
Constitution of India to issue of Writs of Certiorarified

Mandamus, calling for the records on the file of the first respondent in his proceedings in surprise inspection - reports dated 17.03.2014 and 19.03.2014 and quash the same as being without jurisdiction and authority of law and further direct the third respondent not to implement or use the inspection results against the petitioner for the purpose of assessment/re-assessment.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.V.Veluchamy
Government Advocate
..in all writ petitions

COMMON ORDER

These writ petitions are filed peculiarly challenging the Sworn Statement of Thiru K.Paramasivan, who is none other than the partner in the Petitioner M/s.Sivam & Company. Interestingly, the petitioners have challenged their own statement of Thiru P.Karuppana Gounder another partner of Petitioner M/s.Sivam & Company.

2. In other words, one partner of the petitioner M/s.Sivam & Company has filed affidavit and the writ petitions are filed in the name of the Companies challenging the Sworn Statement of the another partner of the petitioner M/s.Sivam & Company. The very writ petitions itself are not entertainable and the writ petitions have not been filed challenging any of the orders passed by the respondents in accordance with the provisions of the Statutes.

3. In view of the fact that the petitioner Companies' have challenged the Sworn Statement of the another partner namely Mr.K.Paramasivam, these writ petitions are untenable and the petitioners have to defend their case before the Authorities Competent / respondents in the manner known to law. The respondents are bound to follow the procedures and afford the opportunity to the petitioners to defend their cases.

4. With these observations, these writ petitions stand dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

Pns

To

- 1.The Commercial Tax Officer,
(Enforcement), Namakkal.
- 2.The Commercial Tax Officer,
(Enforcement), Rasipuram.
- 3.The Commercial Tax Officer,
(Enforcement), Sankari.
- 4.The Joint Commissioner (CT),
(Enforcement), Coimbatore.
- 5.The Assistant Commissioner (CT),
Chithode Assessment Circle,
Chithode, Erode District.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.32658
+1cc to the Special Government Pleader(Taxes), S.R.No. 32671,
32672

W.P.Nos.17300, 17301 & 17302 of 2014
and M.P.Nos.1, 1 & 1 of 2014

SKY(CO)
GN(10/08/2021)