BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 24.02.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.2074 of 2021

Tvl.Popular Trader,
rep. by its Partner
R.Senthil Ganesh, aged 36 years,
S/o.R.Ramamoorthy,
No.153-A, North Veli Street,
Madurai - 625 001. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer,
West Tower Street Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in CST No.169727/2013-14 dated 17.05.2019 and quash the same.

For Petitioner	:	Mr.B.Rooban for Mr.R.Veeramanikandan
For Respondents	:	Mr.S.Angappan Government Advocate

ORDER

Heard, the learned counsel on either side.

2.The petitioner suffered an adverse order, dated 11.05.2018. The said order was set aside by this Court on 05.12.2018 in WP(MD) No.20314 of 2018, while setting aside, condition was imposed on the petitioner to pay 10% of the disputed tax, without prejudice his contention, within a period of two weeks from the date of receipt of a copy of the order.

3. Unfortunately, the petitioner did not pay the said amount within the time stipulated. He also did not attend the personal hearing that was afforded to him. Thereafter, the present impugned order, dated 17.05.2019 came to be passed. In the mean while, the petitioner had paid the entire tax liability.

4. I am of the view that in stead of seeking adjudication of the issue in the writ petition, the petitioner can as well canvas his contentions in the rectification petition filed by him before the second respondent under section 84 of TNVAT Act.

5. Therefore, leaving open the contention of the petitioner, the second respondent is directed to pass orders on the petition, dated 7.6.2018 filed by the petitioner under section 84 of TNVAT Act. Such an order will be passed on merits and in accordance with law, within a period of 16 weeks from the date of receipt of copy of this order. The petitioner will be given an opportunity of personal hearing before passing final orders.

6.With the above observation, this writ petition stands disposed of. No costs.

Sd/-

Assistant Registrar (CSIII)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

To:

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer,
West Tower Street Circle,
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+1 CC to M/s.B.ROOBAN, Advocate (SR-7189[F] dated 25/02/2021)

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NA(CO)
KB(10.03.2021) 2P 4C