BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED :26.04.2021
CORAM
THE HONOURABLE MRS.JUSTICE J.NISHA BANU

W.P(MD)No.19987 of 2014
and
M.P(MD)No.2 of 2014

R.Jaganathan ... Petitioner

Vs.

1.The District Collector,
Dindigul District,
Dindigul.

2.The Thasildar,
Vedasandur Taluk,
Vedasandur,
Dindigul District.

3.The Revenue Inspector,
Kottanatham,
Vedasandur Taluk,
Dindigul District.

4.The Commercial Tax Officer,
1st Circle,
Palakad,
Kerala State.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records pertaining to the order passed by the second respondent in his proceedings in Na.Ka.No.21019/14/B1 dated 28.10.2014 and quash the same.

For Petitioner : Mr.G.Gomathi Sankar
For R-1 to R-3 : Mr.G.Arjunan, Government Advocate

ORDER

This writ petition is filed by the petitioner to quash the order passed by the second respondent in his proceedings in Na.Ka.No.21019/14/B1 dated 28.10.2014.

2. The brief facts of the case are as follows:

(i) The petitioner commenced a small trade in Kerala State in the name and style of "R.J Steels" and the object of the trade is purchasing old steels from Indian Railway and selling the same to other companies. The petitioner's TIN number is 320905023287 and he has been regularly paying the sales tax to the Kerala Government and also paying the income tax to the concerned authority and his permanent account number is AKEPJ4678B and he had lastly paid the sales tax on 10.09.2014.

(ii) Thereafter, when the petitioner came to his native place for taking treatment from Dindigul hospital, the second respondent informed that he received notice from the first respondent to recover the arrears of sales tax from the petitioner and that was insisted by the District Collector of Palakad in his proceedings in Mu.Mu.2014/37806/9/B1, dated 31.07.2014. Hence, this writ petition.

3. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondents 1 to 3 and perused the materials available on record.

4. Admittedly, the petitioner has not challenged the assessment order and he has only challenged the recovery proceedings and pending writ petition, the petitioner has also paid a sum of Rs.1,05,000/- towards arrears of tax. The recovery proceedings is the consequence of the assessment order and as the assessment order is not challenged, it has become final and therefore, I am not inclined to interfere with the impugned order.

5. In the result, the Writ Petition is dismissed. No Costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

Note:(i) 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:

1.The District Collector,
Dindigul District, Dindigul.

2.The Thasildar,
Vedasandur Taluk, Vedasandur,
Dindigul District.

3.The Revenue Inspector,
Kottanatham, Vedasandur Taluk,
Dindigul District.

+1 CC to M/s.G.GOMATHI SANKAR, Advocate (SR-17477[F] dated 26/04/2021)

+1 CC to M/s.SPL GP (SR-17769[F] dated 27/04/2021)

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AS(08.06.2021)3P 6C