



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.3424 of 2017

R.Sukumar

... Petitioner

-Vs-

1.Additional Chief Secretary/
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Joint Commissioner (Enforcement),
Commercial Taxes Building, 3rd Floor,
Court Compound, Trichy-620 001.

3.The Deputy Commissioner (CT),
Commercial Taxes Building, 2nd Floor,
Court Compound, Trichy-620 001.

4.Lakshmi Ammal

5.Muthaiyah Nadar

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the first respondent to take action on the petitioner's complaint petition dated 17.02.2016 submitted with reference to illegal issuance of TIN Certificate in favour of the respondents 4 and 5 herein and pass orders therein within a time frame fixed by this Court.

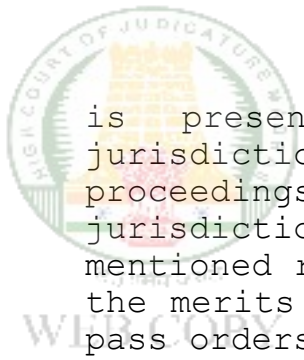
For Petitioner	: Mr.P.Subbaraj
For R1 to R3	: Mr.G.Arjunan Government Advocate
For R4 & R5	: Mr.V.MeenakshiSundaram

ORDER

Heard the learned counsel on either side.

2.The petitioner is the owner of the petition mentioned property. The fourth respondent is a tenant under the petitioner. There is a dispute between the petitioner and the fourth respondent. The petitioner alleges that the fourth respondent by giving wrong information has obtained registration. In this regard, the petitioner has given a complaint on 17.02.2016.

3.The Jurisdictional Assistant Commissioner is directed to pass orders on the petition mentioned representation on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. The Deputy Commercial Tax Officer



is present through video conferencing. Even though the jurisdictional Assistant Commissioner is not made a party in this proceedings, the third respondent is directed to mandate the jurisdictional Assistant Commissioner to consider the petition mentioned representation. I make it clear that I have not gone into the merits of the matter. It is open to the authority concerned to pass orders one way or other.

4.The Writ Petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar (AS)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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

1.Additional Chief Secretary/
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Joint Commissioner (Enforcement),
Commercial Taxes Building, 3rd Floor,
Court Compound, Trichy-620 001.

3.The Deputy Commissioner (CT), (2C)
Commercial Taxes Building, 2nd Floor,
Court Compound, Trichy-620 001.
(+1CC to Judicial Assistant Commissioner)

+1 CC to M/s.D.NALLATHAMBI, Advocate (SR-9035[F] dated 05/03/2021)

+1 CC to M/s.P.SUBBARAJ, Advocate (SR-8520[F] dated 03/03/2021)

+1 CC to M/s.SPL GP (SR-8731[F] dated 04/03/2021)

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SSS (CO)

KB(24.04.2021) 2P 8C