BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.26587 of 2022
and
W.M.P.(MD)Nos.20787 and 20789 of 2022

Tvl.Sri Seetha Steel,
Represented by its Proprietor M.Mafaram,
S/o.Monaram,
No.18B, Gate Lock Road,
Madurai – 625 009. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Kamarjar Salai Circle,
Madurai – 625 020. ... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records relating to the impugned assessment order dated 23.06.2016 in respect of TIN No.33054822904 for the assessment year 2011-2012 and consequential impugned demand notice dated 13.10.2022 issued by the Respondent and quash the same.

For Petitioner	:	Mr.M.Gnanagurunathan
For Respondent	:	Mr.T.Amjadkhan Government Advocate

ORDER

This Writ Petition has been filed challenging the impugned order dated 23.06.2016 for the assessment year 2011-12 and consequential impugned demand notice dated 13.10.2022 on the ground that the impugned order was never served on the Petitioner and in any view, the impugned order also suffers from error apparent inasmuch the Respondent has not followed the guidelines laid down in the case of ***JKM Graphics Solutions vs. CTO*** reported in ***(2017) 1999 VST 343*** and the consequential circular which was issued by the Commissioner of Commercial Taxes.

2. To the contrary, it is submitted by the learned Government Advocate for the Respondent that the impugned order has been served to the Petitioner and he has also produced the copy of the impugned order before this Court which contains the signature of the Petitioner which was responded to by the learned counsel for the Petitioner that the above signature does not belong to that of the Petitioner and the same is fabricated.

3. This Court is of the view that these are essentially disputed questions of facts. Therefore, it may not be appropriate for this Court under Article 226 of the Constitution of India to examine / investigate on the above disputed facts. It is open to the Petitioner to file an appeal against the order dated 23.06.2016, wherein, they may challenge the validity of service. If such contention is raised, the Appellate Authority shall decide the same and proceed to examine the appeal and pass orders on merits and in accordance with law. It is also left open to the Petitioner to apply for the certified copy. If such request is made, the same shall be furnished by the Respondent within a period of three days from the date of such request.

4. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

25.11.2022
(1/3)

Index : Yes / No
Speaking Order : Yes / No

vji

To

1. The Deputy Commercial Tax Officer,
   Kamarjar Salai Circle,
   Madurai – 625 020

2. The Proprietor,
   Tvl.Sri Seetha Steel,
   No.18B, Gate Lock Road,
   Madurai – 625 009.

MOHAMMED SHAFFIQ, J.

vji

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