IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.03.2023

CORAM :

The HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.9225 of 2023

P.Natesan .. Petitioner

vs

1.The Principal Secretary and
Commissioner of Commercial Tax,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Joint Commissioner,
Erode Circle,
Erode.

3.The Deputy Commissioner (ST),
Erode Circle, Erode.

4.M.Syed Ibrahim
The Assistant Commissioner (ST) (FAC),
Bhavani Assessment Circle,
Bhavani 638 301. .. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the first respondent to take appropriate action on the petitioner's complaint dated 18.02.2023.

For Petitioner	:	Mr.B.Raveendran
For Respondents	:	Mr.M.Venkateswaran Special Government Pleader (Taxes)

ORDER

Seeking a direction to the first respondent / Principal Secretary and Commissioner of Commercial Tax, to take appropriate action on the petitioner's complaint dated 18.02.2023, the present writ petition has been filed.

2. Heard Mr.B.Raveendran, learned counsel for the petitioner.

3. It is the case of the petitioner that he works as contractor registered with the fourth respondent under the TNVAT Act/TNGST Act and he is a class one contractor registered with the Public Works Department and doing civil work to the Government departments. Though the petitioner filed returns along with necessary documentary evidence for the assessment years 2013-14 and 2014-15, fourth respondent called upon him to produce the necessary documents. The fourth respondent did not accept the explanation given by the petitioner that the documents have already been produced and passed the order of assessment. Without considering the rectification petition filed by the petitioner, the fourth respondent issued recovery proceedings, against which, the

petitioner filed a writ petition in W.P.No.6598 of 2019, which was dismissed based on the submission of the Revenue that already orders have been passed on the rectification petition and liberty was given to challenge the same. The petitioner also challenged the said rectification order in W.P.No.18718 of 2022.

4. It is the further case of the petitioner that for the assessment year 2014-2015 also, the fourth respondent dismissed the rectification petition filed by the petitioner and the appeal filed before the appellate authority is pending. As directed by this Court in the writ petition filed by the petitioner against recovery notices for the assessment years 2013-14 and 2014-15 in W.P.No.26123 of 2022, the petitioner filed statutory appeals along with stay petitions before the appellate authority and the appeal filed in respect of the assessment year 2014-15 was partly allowed vide order dated 27.10.2022. While so, the petitioner sent several complaints against the fourth respondent and last of which is dated 18.02.2023 addressed to the first respondent. Since no action has been taken on the said complaint, the petitioner is before this Court with this writ petition.

5. Mr.M.Venkateswaran, learned Special Government Pleader (Tax) takes notice for the respondents.

6. Considering the limited scope of the prayer sought for by the petitioner, without going into the merits of the matter, this Court directs the first respondent to pass appropriate orders on the petitioner's complaint dated 18.02.2023, within a period of four weeks from the date of receipt of a copy of this order.

7. With the above direction, the writ petition is disposed of. No costs.

24.03.2023

Index:Yes/No
Neutral Citation:Yes/No
ssm
To

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M.DHANDAPANI,J.

ssm

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