



WEB COPY



W.P. No.13325 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.07.2024

CORAM :

THE HON'BLE MR.R.MAHADEVAN, ACTING CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.13325 of 2021

P. Gopinathan

Petitioner

v

- 1 The Principal Secretary to Government
Commercial Taxes & Registration Department
Chennai 600 009
- 2 The Commissioner of Commercial Taxes
Chepauk
Ezhilagam
Chennai 600 005
- 3 The Joint Commissioner (Territorial) (ST)
Commercial Tax Department
Hasthampatty P.O.
Salem 636 007
- 4 The Deputy Commissioner (ST)
Opp. BSNL, Mohanur Road
Namakkal 637 001
- 5 The Assistant Commissioner (ST)
Omalur P.O.
Salem District 636 455

Respondents



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Writ Petition filed under Article 226 of the Constitution of India seeking a writ of mandamus directing the respondents 1 and 2 to conduct special audit in 337 Assessment Circles with regard to issuance of Form S (No liability of Tax Certificate) in works contract category during the implementation of Value Added Tax Act (from 2007-2008 to 2017-2018) and take necessary action on the fifth respondent for his noncompliance of Accountant General's audit report for the last five years in accordance with law.

For petitioner Mr. S. Saravanan

For respondents Mr. Haja Naziruddin
Additional Advocate General
assisted by
Mr. G. Nanmaran
Special Govt. Pleader

ORDER

(Made by the Hon'ble Acting Chief Justice)

The petitioner was working as a Block Development Officer in Kolathur Block, Salem District. According to him, since he found out, during random inspection conducted by him, that two registered contractors were involved in the submission of fabricated Form S certificates by forging the signature and seal of the fifth respondent and thereby, evaded Value Added Tax to the extent of



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Rs.45 crores, as a counterblast, false complaints were lodged against him by the said two contractors, based on which, he was suspended from service on 20.08.2015.

2 The petitioner's case is that he addressed a representation dated 24.03.2021 to the respondents 1 and 2 seeking conduct of special audit in 337 assessment circles with regard to issuance of Form S certificates under works contract category and since the said representation has been put into cold storage, he has filed this writ petition, as a public interest litigation, seeking a direction to the respondents 1 and 2 to conduct special audit, as sought by him in his representation, and to take necessary action on the fifth respondent for his noncompliance of the report of the Accountant General for the last five years, in accordance with law.

3 Considering the limited scope of the relief sought by the petitioner, without going into the merits of the case, this Court directs the respondents 1 and 2 to consider the petitioner's



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representation dated 24.03.2021 and pass orders on the same purely on its own merits and in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order. While carrying out the said exercise, we direct that the communication dated 04.10.2019 addressed by the Deputy Commissioner (ST), Namakkal, to the District Collector, Salem, which finds place at page number 35 of the typed set of papers, shall also be taken into consideration.

With the above directions, this writ petition stands disposed of, sans costs.

(R.M.D., A.C.J.) (M.S.Q., J.)
01.07.2024

Index : Yes/No
NC : Yes/No
cad



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