(2011) 03 MAD CK 0260

In the Madras High Court

Case No : Writ Petition No''s. 5283, 5284, 5285 and 5286 of 2011

Trichy Ramesh Pipe Industries (P) Ltd. APPELLANT

Vs

The Special Committee and The Deputy Commercial Tax Officer (CT) RESPONDENT

Date of Decision : 04-03-2011

Acts Referred:
Tamil Nadu General Sales Tax Act, 1959 — Section 16D

Citation : (2011) 03 MAD CK 0260

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : R. Hemalatha, for the Appellant; K. Radhakrishnan, Government Advocate, for the Respondent

Judgement

M. Jaichandren, J.—The main contention of the learned Counsel appearing for the Petitioner is that the special committee constituted, u/s

16-D of the Tamil Nadu General Sales Tax Act, 1959, had not gone into the merits of the matters, while deciding the issues arising before it, in

respect of the payments of the General Sales Tax, by the Petitioner.

2. Even though various grounds had been raised by the Petitioner challenging the assessments made, in respect of the concerned assessment years,

the Special Committee, the first Respondent herein, had passed the impugned proceedings, dated 27.1.2011, stating that the Petitioner had been

given a reasonable opportunity to raise the objections against the assessment orders.

3. The learned Counsel appearing for the Petitioner had placed before this Court the order of this Court, dated 22.10.2009, made in W.P. Nos.

20849 and 20850 of 2009, (M/S. Sukumar Welding Works rep. by Its Proprietork

Saminathan v. The Special Commissioner and Anr.), wherein,

similar issues had arisen for consideration before this Court. From the said order, it is seen that the proceedings of the first Respondent Special

Committee had been set aside and the matters had been remitted back tithe first Respondent to consider the petition and to pass orders, after

giving an opportunity to the Petitioner therein.

4. Hence, the proceedings of the first Respondent, dated 27.1.2011, are set aside and the matters are remitted back to the first Respondent

Special Committee to decide, afresh, the issues raised by the Petitioner, in the petitions filed by the Petitioner and to pass appropriate orders

thereon, on merits and in accordance with law, after giving an opportunity of hearing to the Petitioner, within period of eight weeks from the date of

receipt of a copy of this order. It is made clear that till final orders are passed by the first Respondent Special Committee, no coercive steps shall

be taken by the first Respondent, based on the assessment orders passed against the Petitioner.

The writ petitions are ordered accordingly. No costs. Connected M.P. Nos. 1, 1, 1, and 1 and 2, 2, 2 and 2 of 2011are closed.