

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:- 27.02.2006

Coram:-

The Hon'ble Mr. Justice P.SATHASIVAM
and
The Hon'ble Mr. Justice J.A.K.SAMPATHKUMAR

Writ Appeal Nos.248 and 249 of 2006
& W.A.M.P. Nos.537 & 538 of 2006

G.Balakrishnan,
Proprietor,
BSB Electronics,
New No.12/6
(Old No.1/194),
VG Road, Duraisamy Nagar,
Pallapatti,
Salem 636 009.

. Appellant in both WAs.

vs.

1. The Commercial Tax
Officer (FAC),
Salem Town North, Salem.

2. The Inspector of Police,
Vigilance and Anti-Corruption,
Salem 636 004.

. Respondents in both WAs.

Appeals under Clause 15 of the Letter Patent against the common order dated 05.12.2005, made in Writ Petition Nos.34958 and 34959 of 2005, passed by the single Judge (A.K., J.).

(WP NOS. 34958 AND 34959 OF 2005 presented under Article 226 of the Constitution of India to issue writs of Certiorarified Mandamus calling for the records of the first Respondent herein pertaining to the order bearing TNGST/2660850/95-96 TNGST/2660850/96-97 respectively dated 19.9.2005 quash the same and consequentially for bear the 1st Respondent herein from proceeding of the assessment of the petitioner for the year 1995-96 and 1996-97 respectively until the documents seized by the second

respondent herein are returned back to the petitioner)

For Appellant: Mr. Srinath Sridevan

For Respondents: Mr. S.V. Duraisolaimalai, Govt. Advocate

COMMON JUDGMENT

(Judgment of the Court was delivered by P.SATHASIVAM, J.)

The above Writ Appeals have been filed against the common order dated 05.12.2005, made in W.P. Nos.34958 and 34959 of 2005, in and by which, the learned single Judge, in order to give an opportunity to the petitioner/the appellant herein, directed him to pay a sum of Rs.2,00,000/- within a period of four weeks from the date of the order. In the said order, the learned Judge also directed the second respondent therein, viz., the Inspector of Police, Vigilance and Anti Corruption, Salem, to furnish xerox copies of the documents required by the petitioner on compliance of the condition imposed on him. The order further shows that after receipt of the copies required, the petitioner was to submit the same to the first respondent/the Commercial Tax Officer (FAC), Salem Town North, Salem, within a period of two weeks thereafter. Further direction was issued to the first respondent to pass orders on merits and in accordance with law after affording opportunity to the petitioner.

2. Heard learned counsel for the appellant. In view of the fact that a direction has been issued to the Inspector of Police, Vigilance and Anti Corruption, Salem, who seized all the records, for furnishing xerox copies of the required documents to the petitioner/appellant, on payment of Rs.2,00,000/- as a condition, enabling him to place the same before the Tax Authority/the Commercial Tax Officer, Salem Town North, Salem; and taking note of the fact that the learned Judge has exercised his discretion judiciously and also of the fact that depending upon the outcome of the enquiry by the first respondent, the amount to be deposited will be adjusted, we are of the view that there is no ground for interference.

3. Accordingly, the Appeals fail and the same are dismissed. Consequently, connected Miscellaneous Petitions are also dismissed. The appellant is granted a further period of four weeks from to-day for compliance of the order dated 05.12.2005 made in WP Nos.34958 and 34959 of 2005. It is clarified that after deposit of the amount of Rs.2,00,000/- (Rupees two lakhs only), the second respondent shall furnish copies of the documents required by the petitioner/appellant within a period of four weeks

thereafter. On receipt of such copies, the appellant is directed to place the same before the first respondent within a period of two weeks thereafter. On receipt of copies of the documents, the first respondent is directed to pass orders on merits and in accordance with law, after affording opportunity to the petitioner/appellant.

JI.

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1. The Commercial Tax
Officer (FAC),
Salem Town North, Salem.

2. The Inspector of Police,
Vigilance and Anti Corruption,
Salem 636 004.

+ 2 cc to Mr. Srinath Sridevan, Advocate sr no. 9180

+ one cc to the Spl. Govt. Pleader (Taxes) sr no. 9099

NM

Common Judgment in W.A.
Nos.248 & 249/2006.

सत्यमेव जयते

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