

Ambika Trading Company Vs The State of Jharkhand and Others

Court: Jharkhand High Court

Date of Decision: Sept. 23, 2011

Acts Referred: Constitution of India, 1950 " Article 227

Hon'ble Judges: Prakash Tatia, C.J; P.P. Bhatt, J

Bench: Division Bench

Final Decision: Dismissed

Judgement

1. Heard Learned Counsel for the parties.

2. All these writ petitions have been filed for different assessment years but the issues involved are the same, hence, they are being decided by this

common order.

3. The Petitioner is aggrieved against the order dated 15.3.2011 passed by the Assessing Officer, after observing that because of total non-

cooperation of the writ Petitioner and because of non-production of any evidence, the authority had no option but to pass the order. The writ

Petitioner without challenging the order dated 15.3.2011 has approached this Court under Article 227 of the Constitution of India so as to

challenge the observation of the Assessing Officer with respect to the Petitioner's total non-cooperation and non-production of evidence.

4. We may observe here that as back as on 01.08.2008, when the matter was considered by the Commercial Taxes Tribunal, the Tribunal has

observed that if the Petitioner is not cooperating and responding to the notice, the Lower Court will be at liberty to pass order as per Law. At this

Juncture, it will be relevant to mention here that proceeding is in relation to the years 1988-1989, 1989-1990, 1990-1991 and 1991-1992. From

this fact itself, it is clear that it was a very old matter before the authorities and that too in relation to the Revenue of the State.

5. Learned Counsel for the Petitioner vehemently submitted that when there is a flagrant violation of Law and principles of natural justice, then the

Court has ample jurisdiction under Article 227 of the Constitution of India to correct the error by exercising the supervisory powers. There is no

dispute about this proposition for which no authority is needed and in appropriate case the Court interferes even when there is remedy available in

alternative forum even then the Court passes the order but it is not a case of such type in any manner which is apparent from the facts of the case.

6. Therefore, this Court is declined to interfere in the impugned order hence, the writ petitions which appear to be only abuse of the process of the

Court, are dismissed with a cost of Rs. 10,000/-.