

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 9.2.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.3189 of 2015

and

M.P.No.1 of 2015

Reliable Minerals and Metals Pvt.Ltd.

20/1 E.K.Agraharam Street Chennai 3

Rep by its Managing Director

H. Satty Narayan

Petitioner

vs.

Assistant Commissioner (CT)

Moore Market Assessment Circle

Chennai 600 001

Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records of the respondent in TIN No.33960361325/2013-14 dated 20.1.2015 and quash the same.

For Petitioner : Mr.S.Raveekumar

For Respondent : Mr.Kanmani Annamalai, AGP (T)

ORDER

Petitioner has filed the present writ petition challenging the impugned notice dated 20.1.2015.

2. Though normally, this court would not interfere with the notice, but, for the last paragraph which is extracted below, which is unwarranted in the facts and circumstances of the case, without going into the merits of the matter, this court is inclined to interfere with the same.

2. The relevant paragraph of the impugned notice reads thus:-
"In order to safeguard the Government revenue and proper realization of Tax due, Tvl.Reliable Minerals and Metals Pvt. Ltd., are ordered to file Security Deposit of Rs.1,96,09,328.00. (One Crore Ninety Six Lakh and Nine Thousand Three Twenty Eight) within 15 days of receipt of this notice."

3. Learned counsel for the petitioner submitted that the registering authority and the assessing authority are one and the same and the aforesaid observation made while calling for objections is not required and there is no liability fasten on him till date.

4. In view of the above discussion, the impugned notice is set aside and the matter is remitted to the authority to issue fresh notice in accordance with law, if so required. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/
Assistant Registrar

/True Copy/

Sub Assistant Registrar

ssk.

To

Assistant Commissioner (CT)
Moore Market Assessment Circle
Chennai 600 001

+ 1 cc to The Special Government Pleader SR.No.7117

+ 1 cc to Mr.S.Raveekumar, Advocate sr.6898

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RJ[CO]
RR 24/02/2015