IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 23.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19159 of 2016
&
W.M.P.No.16688 of 2016

Best Marketing Company
Rep. by its Proprietor
M.I.Benedictraj
S/o.M.Ignacimuthu
No.15/74, Rahuman Sait Colony
2nd Street, Sowripalayam Pirivu
Trichy Road
Coimabtore - 641 045 ... Petitioner

Vs.

1. The Commercial Tax Officer
   Trichy Road Assessment Circle
   Coimbatore - 641 018

2. The Deputy Commercial Tax Officer
   Trichy Road Assessment Circle
   Coimbatore - 641 018

3. The Assistant Commissioner
   Trichy Road Assessment Circle
   Coimbatore - 641 018 ... Respondents

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records relating to the notice dated 14.10.2015 in CST No.629736/15-16 on the file of the third respondent herein and to quash the same.

For Petitioner : Mr.S.Subbiah

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard Mr.S.Subbiah, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2. The petitioner has challenged the notice issued by the third respondent calling upon the petitioner to pay a sum of Rs.6,36,977/- within three days stating that the same is the tax payable by the petitioner under the provisions of the Central Sales Tax Act for the year 2004-05. The petitioner's case is that no Order of Assessment was ever communicated to the petitioner and the petitioner is not aware as to on what basis such a demand has been issued.

3. The learned Additional Government Pleader appearing for the respondents, on written instructions from the third respondent, submitted that the amount demanded is on account of the tax due and payable by the petitioner pursuant to the Assessment Order dated 28.01.2016 under the Central Sales Tax Act.

4. In the light of the fact that the impugned demand does not contain any details with regard to the impugned Assessment Order or on what basis it is demanded, there will be a direction to the third respondent to communicate as to the basis on which the impugned demand has been made including the copy of the Assessment Order dated 28.01.2016. The above direction shall be complied with within a period of three weeks from the date of receipt of a copy of this order. On receipt of the same, it is open to the petitioner to resort to the remedies available under the provisions of the Act within a period of four weeks thereafter. The impugned demand shall remain stayed for a period of eights from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

gpa

To

1. The Commercial Tax Officer
   Trichy Road Assessment Circle
   Coimbatore - 641 018

2. The Deputy Commercial Tax Officer
   Trichy Road Assessment Circle
   Coimbatore - 641 018

3. The Assistant Commissioner
Trichy Road Assessment Circle
Coimbatore - 641 018.

+1cc to Mr.S.Subbiah, Advocate, S.R.No.35077
+1cc to the Special Government Pleader(T), S.R.No.35440

W.P.No.19159 of 2016
&
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ALA(CO)
CA(11/07/2016)