

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.10.2016

Coram
THE HON`BLE MR JUSTICE T.S.SIVAGNANAM

W.P.No.30150 of 2016

&
W.M.P.No.26115 of 2016

Tvl. Ficus Pax Pvt. Ltd.,
Represented by its
Manager Mr.B.Mani

...Petitioner

Vs.

1. The Commercial Tax Officer,
Enforcement - Roving Squad - I,
CT Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018.

2. The Assistant Commissioner (CT)
Sriperumpudur Assessment Circle,
Varadarajapuram,
Poonamallee,
Chennai - 602 103.

...Respondents

Prayer : Writ Petition filed under Article 226 of the
Constitution of India, seeking for issuance of Writ of
Certiorari to call for the records of the first respondent in
GDR No.89/2016-2017, dated 08.06.2016 and quash the same as
illegal, arbitrary without authority of law and against the
provisions of the Act.

For Petitioner : Mr.K.Soundararajan

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

ORDER

Heard Mr.K.Soundararajan, learned counsel for the
petitioner and Mr.S.Kanmani Annamalai, learned Additional
Government Pleader for the respondents. With the consent on
either side, the writ petition itself is taken up for final
disposal.

2. The proceedings, which is impugned in this writ petition
is a show cause notice issued by the first respondent dated

08.06.2016. The show cause notice is challenged on the ground of lack of jurisdiction on the part of the first respondent. The first respondent, being a Enforcement Wing authority, is stated to have no jurisdiction to issue the impugned show cause notice since the machinery in question has already been installed in the additional place of business as approved by the petitioner's Assessing Officer, namely, second respondent.

3. After hearing the learned counsel on either side and perusing the materials placed on record, this Court finds that the first respondent is not in a position to establish his jurisdiction to issue the impugned show cause notice. Hence, for that reason alone, the Writ Petition is allowed and the impugned notice issued by the first respondent dated 08.06.2016 is quashed. However, it will not prevent the second respondent to proceed in accordance with law in the matter in the event there is any violation. No costs. consequently, connected miscellaneous petition is closed.

vsi2/gm

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Assistant Registrar

//True copy//

Sub Assistant Registrar

To

1. The Commercial Tax Officer,
Enforcement - Roving Squad - I,
CT Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018.
2. The Assistant Commissioner (CT)
Sriperumpudur Assessment Circle,
Varadarajapuram,
Poonamallee, Chennai - 602 103

C.C. to M/S.K.SOUNDARARAJAN Advocate SR.NO. 56993

+2 C.C. to The Special Government Pleader (Taxes)
SR.NOS.57155, 57063

CTK (CO)
VS 22.10.2016

W.P.No.30150 of 2016