

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.12.2016

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.44178 of 2016

And

W.M.P.Nos.38006 and 38007 of 2016

J.Ibrahim

... Petitioner

Vs.

1 Deputy Commercial Tax Officer
Cuddalore Town,
Sub-Jail Road,
Cuddalore - 607 001,
Cuddalore Taluk,
Cuddalore District.

2 Proprietor
Dhanalakshmi Traders,
Royapuram, Chennai-13.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records and quash the demand notice dated 13.07.2016 in TIN No.33054381942 issued by the 1st respondent.

For Petitioner : Mr.R.Gururaj

For Respondents : Mr.K.Venkatesh for R1
Government Advocate

O R D E R

1.Issue notice. Mr.Venkatesh, learned Government Advocate, accepts notice on behalf of the first respondent. With the consent of the counsel for the parties, the writ petition is taken up for final disposal.

2.Briefly, it is the case of the petitioner that he has been doing business in the sale of iron scrape under the name of 'Ibrahim Steel Traders' for the past 15 years. The petitioner avers that, since his turnover is less than Rs.5 Lakhs, it is below the tax limit. The petitioner apparently is aggrieved by a notice dated 13th July, 2016, wherein, the first respondent has

alleged that he had effected sales of cumulative value of Rs.39,67,449/- during the assessment year 2015 - 16 qua, neither monthly returns were filed nor tax was paid.

3.The said notice shows that the sale allegedly has been made to one Dhanalakshmi Traders. I may also note that via the said notice, the first respondent had also given an opportunity to the petitioner of personal hearing. The hearing as per the notice was fixed on 20th July, 2016.

4.Learned counsel for the petitioner concedes that his client has not participated in the hearing accorded by the respondent. It is, in these circumstances, that the petitioner has approached this Court. Therefore, if no final order has been passed by the respondent uptill now, then the first respondent will dispose of the petitioner's representation dated 21.07.2016. Before disposing of the said representation, the first respondent will be at liberty to issue a fresh notice of hearing to the petitioner. If necessary, before passing a final order, the first respondent will also call upon the second respondent to explain the transaction.

5.The writ petition is thus, disposed of with the aforesaid directions. No costs. Consequently, the connected pending applications are also closed.

Sd/-

Asst.Registrar (CS III)

/True copy/

Sub Asst. Registrar

Pri

To

- 1 Deputy Commercial Tax Officer
Cuddalore Town,
Sub-Jail Road,
Cuddalore - 607 001,
Cuddalore Taluk,
Cuddalore District.

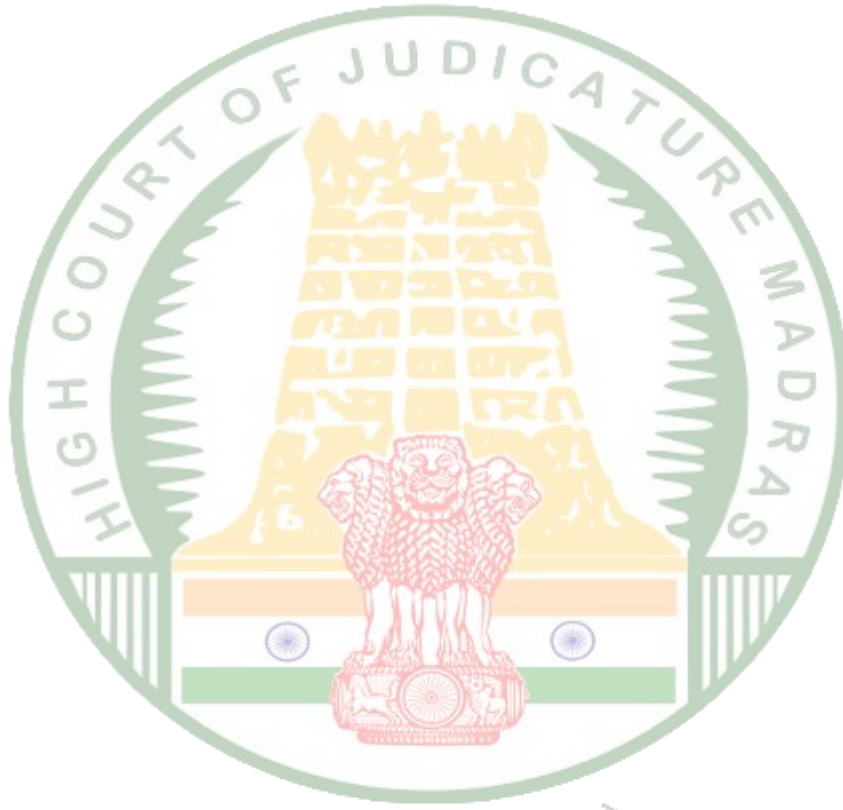
+1CC to Mr.R. Gururaj, Advocate, SR No.76154
+1CC to the Government Pleader, SR No.76319

W.P.No.44178 of 2016

And

W.M.P.Nos.38006 and
38007 of 2016

CP (CO)
GN (18/01/2017)



23.12.2016

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