

In the High Court of Judicature at Madras

Dated: 07.03.2017

Coram

The Honourable Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.5029 of 2017
and
W.M.P.No.5315 of 2017

M/s.Jamal Traders,
No.656, MTH Road,
Mannurpet, Korattur,
Chennai 50,
Rep. By its Partner,
A.Jamal

..... Petitioner

Vs.

The Assistant Commissioner (CT)
Korattur Assessment Circle,
No.18, Railway Station Road,
Korattur,
Chennai 80.

...Respondent

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorarified mandamus to call for the records relating to the impugned notice dated 22.2.2017 in "L"SI.No.49/crp/66/2016-2017 issued by the respondent and quash the same as illegal and consequently direct the respondent to drop all the proceedings in respect of the arrears of tax under VAT Act against the petitioner's firm.

For Petitioner : Mr.A.V.Raja

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

The petitioner is aggrieved against the demand notice calling upon the petitioner to pay a sum of Rs.2,68,547/- as tax arrears for the financial year 2009-2010. The impugned communication is issued on 22.02.2017. According to the petitioner, before issuing such notice, no show cause notice was issued to the petitioner at any point of time.

2.On the other hand, it is contended by the learned Government Advocate appearing for the respondent that the

petitioner continued the business with the same name and style and therefore, the demand is sustainable.

3.What is under challenge in this writ petition is only a notice of demand. Therefore, it is for the petitioner to explain before the respondent as to how the demand is not correct. It is seen that the petitioner has already given an explanation on 24.02.2017. When such an explanation is sent to the respondent, it is for him to consider and pass orders on merits and in accordance with law. Therefore, without expressing any view on the respective claims made by the parties, this writ petition is disposed of with a direction to the respondent to consider the explanation of the petitioner dated 24.02.2017 and pass orders on the same on merits and in accordance with law, also by giving an opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of copy of this order. Till such time, the respondent is directed to defer with the impugned demand notice. No costs. The connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vri
To

The Assistant Commissioner (CT)
Korattur Assessment Circle,
No.18, Railway Station Road,
Korattur,
Chennai 80.

+1cc to Mr.A.V.Raja,Advocate sr.14752

+1cc to The Special Government Pleader(Taxes),High court,
Madras.sr.14694

br(co)
ss(22/03/2017)

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