IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.15968 of 2017
and
W.M.P No.17270 of 2017

M/s. Atul Process
represented by its partner
Mr.P.Gandhirajan
Pudhu Thottam,,Palavanjipalayam road,
Veerapandi Post,
Tirupur - 641 605 ... Petitioner

Vs.

Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur. ... Respondent

Prayer: The writ petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorari to call for the records and quash the impugned notice issued by the respondent in A.s.No.41, TIN:33662381321/2014-15 dated 13.04.2017 under the Tamil Nadu value Added Tax Act, 2006.

For Petitioner : Mr.N.V.Balaji

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

The petitioner has challenged the notice dated 13.04.2017 calling upon the petitioner to file objections against the proposals made in the said notice.

2. Heard, Mr.N.V.Balaji, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

3. Learned counsel for the petitioner sought to maintain the writ petition by contending that the Officer who issued the

impugned notice has not looked into the relevant Rule, namely, Rule 8(5)(d) of the Tamil Nadu Value Added Tax Rules 2007 properly, before calling upon the petitioner to show cause. Therefore, the learned counsel submitted that the issuance of such erroneous notice is without jurisdiction.

4. I am not able to agree with the above said submission of the learned counsel for the simple reason that the competency or the statutory jurisdiction vested on the respondent in issuing the notice is not questioned. What is canvassed before this Court is against the contents of the notice. Needless to say that the petitioner is at liberty and also entitled to file their reply to the show cause notice raising all the objections including the one raised before this Court. Admittedly, the petitioner has also filed their objections against the show cause notice and the Assessing Officer is yet to pass the order of assessment. At this stage, filing of the writ petition, that too, challenging the notice of proposal, cannot be entertained as it is highly a pre-mature attempt. Needless to say that the petitioner is always entitled to challenge the order of assessment if it goes against them inspite of the reply given to the show cause notice. Therefore, without expressing any view on the merits of the matter, this writ petition is dismissed as not maintainable, however, by granting liberty to the petitioner to agitate the matter at the appropriate stage as and when an order is passed by the Assessing Officer. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

vsi

To

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur.

+1cc to Mr.N.V.Balaji, Advocate, S.R.No.44232
+1cc to the Government Pleader, S.R.No.44680

W.P.No.15968 of 2017

SJ(CO)
CA(04/07/2017)