IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.33269 and 33270 of 2007
and M.P.Nos.1 and 1 of 2007

M/s.Natraj Spices,
12/765 A35, Mysore Road,
Gudalore Bazar Post,
Gudalore Taluk, Nilgiris District
Rep. by P.K.Diwakaran .. Petitioner in both W.Ps.

..Vs..

The Deputy Commercial Tax Officer,
Gudalore. .. Respondent in both W.Ps.

Prayer in W.P.No.33269 of 2007: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondent dated 28.03.2007 received on in CST No.346226 of 2001-02 and quash the same.

Prayer in W.P.No.33270 of 2007: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent dated 30.08.2007 received on in CST No.346226 of 2003-04 and quash the same and with consequentially direct the respondent to grant the claim of exemption made by the petitioner only on the documents contemplated under the CST Act and Rules without insisting on further documents.

For Petitioner
in both W.Ps. : Mr.R.Gopinath
for M/s.Mcgan Law Firm

For Respondent : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Heard Mr.R.Gopinath, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2.The petitioner who is the registered dealer under the provisions of the Tamil Nadu General Sales Tax Act (TNGST Act) and the Central Sales Tax Act (CST Act) is aggrieved by the notice dated 28.03.2007. According to the petitioner they have done business with the dealers who are registered in the other State and they have sufficient material to establish that the transactions are genuine. Subsequent to the impugned notice which is for the assessment year 2001-02, the respondent has issued another notice dated 30.08.2007 for the assessment year 2003-04, wherein identical issues have been pointed out. In the light of the fact that the impugned proceeding is only a notice, the petitioner should submit a reply and contest the matter before the Assessing Officer.

3.Accordingly, the writ petitions are disposed of by directing the petitioner to submit their objections to the show cause notice within a period of fifteen days from the date of receipt of a copy of this order and after which, the respondent shall afford an opportunity of personal hearing and complete the assessment in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

cse

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Gudalore.

+1cc to Special Government Pleader SR.No.78573

W.P.Nos.33269 and 33270 of 2007
and M.P.Nos.1 and 1 of 2007

NM(CO)
SM:23.11.2017