

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.09.2017

CORAM

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

W.P. No. 14830 of 2007

M/s. Fine Fit Garments,
rep. by its Managing Partner,
Dr.V. Selvam,
K. Chittipalayam,
Dharapuram Road,
Tirupur.

...Petitioner

Vs.

1. The State of Tamil Nadu,
rep. by its Secretary to Government,
Department of Commercial Taxes
and Religious Endowments,
Fort St. George,
Chennai - 600 009.

2. The Deputy Commercial Tax Officer,
Tirupur (Rural),
Tirupur.

...Respondents

Prayer: Petition under Article 226 of the Constitution of India
praying for issue of a Writ of Certiorari to call for the
records on the file of the 2nd respondent in his Notice in TNGST
No. 2383606/2004-2005 dated 28.12.2006 proposing to levy tax and
penalty on the turnover relating to the purchase of chemicals
and dyes used in the execution of works contract and quash the
same.

For Petitioner :: Mr.S. Rajasekar

For Respondents :: Mr.K. Venkatesh,
Govt. Advocate

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O R D E R

Heard Mr.S. Rajasekar, learned counsel for the petitioner
and Mr.K. Venkatesh, learned Government Advocate for
the respondents.

2. The petitioner has filed this writ petition challenging
the pre-assessment notice dated 28.12.2006.

3. Though the petitioner has raised several grounds in the affidavit filed in support of the writ petition, I find that all the grounds are factual in nature, which require adjudication. Therefore, the petitioner has to necessarily submit to the jurisdiction of the 2nd respondent and submit their objections.

4. Therefore, the writ petition is disposed of by directing the petitioner to submit their objections to the impugned notice dated 28.12.2006 within a period of 30 days from the date of receipt of a copy of this order and on receipt of the same, the 2nd respondent shall afford an opportunity of personal hearing to the petitioner and complete the assessment in accordance with law. It is made clear that it is open to the petitioner to place all factual and legal points in their objections and the 2nd respondent shall consider the same. No costs.

Sd/-

Assistant Registrar (CS III)

/TRUE COPY/

Sub Assistant Registrar

nv

To

1. The Secretary to Government,
Department of Commercial Taxes
and Religious Endowments,
Fort St. George,
Chennai - 600 009.

2. The Deputy Commercial Tax Officer,
Tirupur (Rural),
Tirupur.

+1 C.C. to M/S.R.HEMALATHA, Advocate SR.NO. 68584

W.P. No. 14830 of 2007

MN (CO)

T.R (23/10/2017)

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