

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.10.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.43875 of 2006 and
M.P.No.2 of 2006

M/s.Natarajan Print Process,
No.33, Kamaraj Road,
Tirupur - 641 604, Coimbatore District
Rep. By Partner.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Ezhilagam Building,
Chepauk, Chennai - 5.

2.The Deputy Commercial Tax Officer,
Tirupur (South) Assessment Circle,
Tirupur, Coimbatore District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the 1st respondent in Ref.D. Dis. Acts Cell-II/3097/2003, dated 28.2.2003, quash the same as far as clarification at Serial No.4 is concerned.

For Petitioner : Mr.Hariharan

For Respondents : Mr.S.Kanmani Annamalai

Additional Government Pleader

ORDER

Heard Mr.Hariharan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents.

2.The petitioner is aggrieved by a revision notice dated 25.05.2006 for the assessment year 2003-2004. The petitioner's case is that the revision notice has been issued based on a clarification issued by the Principal Commissioner, Commissioner of Commercial Taxes dated 28.02.2003.

3.At the time when the writ petition was admitted, no order of stay was granted. Thus, by efflux of time, there would be no necessity to adjudicate the correctness of the impugned notice. However, the petitioner is at liberty to file their objections to the impugned notice, which shall be considered in accordance

with law.

4. Accordingly, the Writ Petition stands disposed of, by directing the petitioner to submit their objections to the impugned notice within a period of 30 days from the date of receipt of copy of this order. On receipt of the objections, the respondents shall afford an opportunity of personal hearing to the petitioner and pass a reasoned order on merits and in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

Sgl

To

1. The Commissioner of Commercial Taxes,
Ezhilagam Building,
Chepauk, Chennai - 5.

2. The Deputy Commercial Tax Officer,
Tirupur (South) Assessment Circle,
Tirupur, Coimbatore District.

+ 1 cc to Spl. Government Pleader [Taxes] sr.no.73229

+ 1 cc to MR. Hari Haran, Advocate sr.no.73664

सत्यमेव जयते

W.P.No.43875 of 2006

RR 14/11/2017

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