

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No. 2405 of 2006 (T)

M/s. D.S.M. Agencies
9. 15th Cross Street,
Shastri Nagar, Adyar,
Chennai - 600 020.

...Petitioner

Vs.

The Deputy Commercial Tax Officer,
Adyar II Assessment Circle,
Chennai.

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records of the respondent, in TNGST/0961166/2000-2001, and to set aside the notice, dated 09.12.2003, as illegal.

For Petitioner : Mr.B.Raveendran
For Respondent : Mr.K.Venkatesh
Government Advocate

ORDER

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

2. This Writ Petition, which was initially filed before the Tamil Nadu Taxation Special Tribunal, Chennai, has been re-numbered as W.P.No.2405 of 2006.

3. The petitioner, in this Writ Petition, has challenged the notice issued by the respondent, dated 09.12.2003, which is a pre-revision notice, proposing to revise the assessment, for the year 2000-01, under the Tamil Nadu General Sales Tax Act, 1959 (TNGST Act).

4. According to the petitioner, the facts, which lead to the issuance of the impugned notice will clearly show that, it is without jurisdiction and contrary to the actual state of affairs.

5. In any event, the impugned proceeding is only a notice, proper procedure to be followed by the petitioner is to submit their objections to the notice, produce documents to show on facts that the respondent will neither have any jurisdiction to doubt the transaction, nor to revise the assessment.

6. For the above said reasons, the Writ Petition cannot be entertained. Accordingly, this Writ Petition stands dismissed. However, the petitioner is granted 15 days' time to submit their objections to the impugned notice, produce necessary documents to substantiate their case, and the respondent shall afford an opportunity of personal hearing to the petitioner, and adjudicate the correctness of the stand taken by the petitioner, and decide the jurisdictional aspects as first among several issues that may be decided by the respondent. No costs.

-s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

mm/sd

To

The Deputy Commercial Tax Officer,
Adyar II Assessment Circle,
Chennai.

+1 CC to Mr.B. Raveendran, advocate sr 54042.
+1 Cc to The Spl. Govt. Pleader sr 54477.

सत्यमेव जयते

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SP(23/08/2017)