IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2017

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P. No.34758 of 2006
and
M.P.No.1 of 2006

TVL.SANTHI DEVI SPICES (P) LTD.,
REP.BY ITS MANAGER M.NACHIYAPPAN,
S.F.NO.1052/1-3, PERUMAPALAYAM,
NASIYANUR,
MULLAMPATTI POST-638 107
... PETITIONER

Vs

1. THE STATE OF TAMILNADU,
REP.BY ITS SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES AND RELIGIOUS ENDOWMENTS DEPARTMENT,
FORT ST., GEORGE, CHENNAI-9.

2 . THE COMMERCIAL TAX OFFICER,
PERUNDURAI ASSESSMENT CIRCLE,
PERUNDURAI,
ERODE DISTRICT. ...RESPONDENTS

Prayer: Petition under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records relating to the notice issued by the 2nd respondent dated 24.04.2006 in respect of the petitioner's TNGST Assessment No.2922745 for the assessment year 2004-2005 and to quash the same.

For Petitioner : Mr. A.N.R.Jaga Prathap for Mr.N.Inbarajan

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

O R D E R

Heard Mr.A.N.R.Jaga Prathap, learned counsel for Mr.N.Inbarajan, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondents.

2. The petitioner has filed this writ petition challenging the show cause notice dated 24.4.06 issued under the provisions of Tamil Nadu General Sales Tax Act, 1959, for the assessment year 2004-05. On similar facts, several other dealers challenged the assessment order and the matter was heard by a Honb'le Division Bench of this Court, in the case of Hotel Shri Kannan Vs. State of Tamil Nadu and Another, reported in (2007) 8 VST 97 (Mad) as well as before this Court in the case of M/s.Abishek Exports and another Vs. The Commercial Tax Officer, Erode in W.P.Nos.25419 & 25420 of 2005 dated 09.08.2017.

3. Hence, following the said orders, the petitioner herein is directed to submit their objections to the impugned show cause notice, supported with materials they propose to rely upon, of course placing reliance on Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000, within thirty days from the date of receipt of copy of this order and the same shall be forwarded to the respective Assessing Authority of the Commissioner of Commercial Taxes.

4. Accordingly, writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1. THE STATE OF TAMILNADU,
REP.BY ITS SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES AND RELIGIOUS ENDOWMENTS DEPARTMENT,
FORT ST., GEORGE, CHENNAI-9.

2 . THE COMMERCIAL TAX OFFICER,
PERUNDURAI ASSESSMENT CIRCLE,
PERUNDURAI,
ERODE DISTRICT.

W.P. No.34758 of 2006

KS(CO)
VR(25/10/2017)