

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.08.2017

CORAM:

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.No.14621 of 2003

M/s. Gomuki Spinning Mills (P) Ltd.,
Rep. by its Managing Director,
S. Subramaniam,
Pallagoundan Palayam (P.O.),
Vijayamangalam,
Perundurai Taluk,
Erode District.

... Petitioner

Versus

The Deputy Commercial Tax Officer,
Perundurai.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari calling for the records on the file of the respondent in his Rc.No.2921166 dated 22.04.2003 and quash the same insofar as the CST concerned.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Ms. R. Hemalatha, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing on behalf of the respondent.

2.The petitioner has challenged the order dated 22.04.2003 by which the demand for interest as made in the proposal notice dated 04.04.2003 was confirmed. The only reason for passing the impugned order confirming the proposal in the show-cause notice is on the ground that the petitioner did not file objections.

3.According to the petitioner, on 19.04.2003 itself, objections were filed, but the authority did not take note of the objections.

4.In the counter affidavit filed by the respondent, it is stated that the objections were received in the office only on 24.04.2003, ie., after the impugned order was passed.

5.Considering the fact that this writ petition is pending from the year 2003 and there is an order of interim stay and admittedly objections were received by the office of the respondent though belatedly, this Court is inclined to remand back the matter to the respondent for fresh consideration.

6.Accordingly, instead of setting aside the impugned proceedings, the petitioner is directed to treat the impugned proceedings as show-cause notice and file their objections within fifteen days from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and pass fresh orders on merits and in accordance with law.

7.The writ petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

KM

To

The Deputy Commercial Tax Officer,
Perundurai.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.58763

+1cc to the Special Government Pleader(T), S.R.No.58951

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PA(CO)
CA(11/09/2017)

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