



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 17.11.2017

CORAM :

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THE HONOURABLE MR.JUSTICE P.D.AUDIKESSAVALU

W.P (MD) No.15410 of 2017
and W.M.P. (MD) No.12211 of 2017

Mrs.Dhanalakshmi @ Latha

... Petitioner

vs.

1.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Department of Commercial Taxes & Registration,
Fort St. George, Chennai - 600 009.

2.The Commercial Tax Officer,
Thiruppathur,
Sivagangai District.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records relating to the Notice issued by the 2nd respondent dated 01.03.2017 and 27.07.2017 in his Notice No.TNGST5501379/2006-07 and quash the same.

For Petitioner : Mr.M.Mohammed Ibrahim
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader

ORDER

This writ petition has been filed challenging the show cause notices issued by the 2nd respondent dated 01.03.2017 and 27.07.2017.

2.Heard Mr.M.Mohammed Ibrahim, learned counsel appearing for the petitioner and Mr.R.Karthikeyan, learned Additional Government Pleader appearing for the respondents.

3.A mere perusal of the order dated 01.03.2017 shows that it is a show cause notice and it has been specifically stated therein that objections, if any, to the proposals will have to be filed within 15 days from the date of that notice. Since the petitioner has not filed objections for the show cause notice dated 01.03.2017, another final notice dated 27.07.2017 has been issued by the second respondent granting him a final opportunity to file



objection within 15 days therefrom. Since the writ petition is only against a show cause notice, the petitioner cannot be aggrieved in any manner and he shall have sufficient opportunity to place his objections for the proposed action set out in the notice dated 01.03.2017.

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4. In the circumstances, learned counsel for the petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to place all his objections and he has also made an endorsement to that effect.

5. Recording the submission and endorsement made, this Writ Petition is dismissed as withdrawn with liberty to the petitioner to submit his objection to the show cause notice dated 01.03.2017 on or before 08.12.2017. The second respondent shall dispassionately consider the objections raised by the petitioner for the proposal of revision of tax made in the show cause notice dated 01.03.2017 and after affording sufficient opportunity of hearing pass reasoned orders on merits and in accordance with law and communicate such decision to the petitioner. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar

To

1. The Secretary to Government,
Department of Commercial Taxes & Registration,
State of Tamil Nadu,
Fort St. George,
Chennai - 600 009.

2. The Commercial Tax Officer,
Thiruppathur,
Sivagangai District.

+ 1 CC TO Mr. MOHAMED IBRAHIM, ADVOCATE IN SR No. 87918
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 88203

SJ

TE/GT/SAR-1 : 29/11/2017 : 2P/5C

order in
W.P (MD) No. 15410 of 2017
and W.M.P. (MD) No. 12211 of 2017
17.11.2017