

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.12.2018

CORAM:

THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

WP.No.3121 of 2011

MP.No.2 of 2011

S.Kandasamy
Petitioner

Vs

The Assistant Commissioner (CT)
Tiruchengodu (Rural), Namakkal
Respondent

Prayer:- This Writ Petition is filed, under the Article 226 of Constitution of India, to issue a Writ of Certiorari to call for the records of the Respondent in proceedings in Ref.No.1976/2010/A5, dated 05.01.2011 and to quash the same.

For Petitioner : Mr.U.Sriram
For Respondent : Mr.M.Hariharan, AGP

ORDER

The prayer in this Writ Petition is to quash the proceedings of the Respondent, dated 05.01.2011, proposing to levy penalty and calling upon the Petitioner to file his objections.

2. This court heard the learned counsel on either side and also perused the materials placed on record.

3. According to the learned counsel for the Petitioner, the Petitioner had purchased the vehicle in question at Pondicherry and got registered the same at Pondicherry. The Respondent had issued the impugned notice, under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles Act, 1990, proposing to levy penalty under Section 15(1) of the Act on the ground that the Petitioner failed to submit the return as required under the provisions of the Act and Rules made thereunder, with an intention to evade the entry tax. Hence, this Writ Petition has been filed, seeking the relief as stated above. It is also stated by the learned counsel for the Petitioner that an objection to the impugned notice was sent to the Respondent and the same is still pending, without consideration.

4. The learned Additional Government Pleader for the Respondent, on instructions, would submit that in view of the facts that this Writ Petition is pending and there was an order of interim stay, the objection of the Petitioner is still pending consideration before the Respondent and the same will be disposed of by the Respondent, on merits and in accordance with law, within a specified time to be stipulated by this Court.

5. In the light of the facts and circumstances of the case and the submissions of the learned counsel on either side, this Court is of considered view that the Petitioner has not made out any case for interfering with the impugned notice. However, since the Petitioner had made an objection to the impugned notice, which is still pending consideration by the Respondent, it is suffice to direct the Respondent to dispose of the said objection of the Petitioner, within a specified time. Accordingly, the Respondent is directed to consider and dispose of the objection of the Petitioner, after giving opportunity to the Petitioner, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

6. With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected MP is closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Srcm
To

The Assistant Commissioner (CT)
Tiruchengodu (Rural), Namakkal

+1 CC to M/s.R. Hemalatha, Advocate sr 83774
+1 CC to The Spl. Govt. Pleader sr 84193.

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CP(CO)
SP(04/01/2019)