

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.12.2018

CORAM:

THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

WP.No.3122 of 2011

MP.No.2 of 2011

C.Saraswathi
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 a Writ of Certiorari to call for the records of the Respondent in proceedings in Ref.No.1976/2009/A5, dated 01.12.2009 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 impugned demand notice of the Respondent, dated 01.12.2009, calling upon the Petitioner to pay entry tax and penalty and to file her 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 the vehicle was registered at Pondicherry. The Respondent had issued the impugned demand notice under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles Act, 1990, calling upon the Petitioner to pay entry tax and penalty under Section 15(1) of the Act. Hence, this Writ Petition has been filed, seeking the relief as stated above.

4. The learned Additional Government Pleader for the Respondent, on instructions, would submit that the Petitioner had purchased the vehicle in question, furnishing temporary address at Pondicherry and got registered the same under the

Motor Vehicles Act and thereafter, transported the vehicle to Tamil Nadu. He would further submit that the Petitioner has challenged the impugned demand notice, without submitting any objection or explanation to the said impugned demand notice and hence, this Writ Petition is not maintainable, either in law or on facts and hence, it is liable to be dismissed. However, if any objection to the impugned demand notice is filed, within a specified time, the same will be disposed of by the Respondent, on merits and in accordance with law, within a specified time.

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 demand notice, inasmuch as, though in and by the impugned notice, the Petitioner was directed to file her objections, but however, admittedly, the Petitioner did not make any such objection to the impugned demand notice. However, it is suffice to direct the Petitioner to make an objection to the impugned demand notice, within a specified time and on such objection being filed, to direct the Respondent to consider the said objection of the Petitioner, within a specified time.

6. Accordingly, the Petitioner is granted liberty to make an objection or explanation to the impugned demand demand notice, within a period of two weeks from the date of receipt of a copy of this order and on receipt of such objection, the Respondent shall consider and dispose of the same, after giving opportunity to the Petitioner, on merits and in accordance with law, within a period of eight weeks thereafter.

7. 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 Mrs.R. Hemalatha, Advocate sr 83774.

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CP(CO)

SP(04/01/2019)