In the High Court of Judicature at Madras

Dated : 04.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.16466 of 2018 &
WMP.Nos.19681 & 19682 of 2018

M/s.Hotel Vasantham Inn, rep.
By its Proprietor S.B.Samsudeen ...Petitioner

Vs

The Assistant Commissioner (CT),
Panruti (Town) Circle, Panruti.
Cuddalore District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in RC.A4/40/2015 dated 27.2.2015 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mrs.R.Hemalatha
For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the impugned order passed under the provisions of the Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Act, 1981.

(2)

3. The learned counsel for the petitioner would submit that it is true that the petitioner did not submit their objections to the revision notice issued by the respondent. However, the respondent levied luxury tax based on the sale of a light motor vehicle car owned by the proprietor.

4. The learned counsel for the petitioner has produced the certificate of registration of the car, which shows that it is a sedan car and is registered in the name of the individual and not in the name of the dealer. Thus, this Court is of the view that the respondent can redo the assessment after the petitioner files their objections. This Court is conscious of the fact that the impugned order has been passed in the year 2015. However, only recently, the respondent issued a recovery notice. It is

also established before this Court that the petitioner already paid 25% of the admitted tax to the tune of Rs.12,050/- on 07.7.2015. In the light of the above, this Court is inclined to grant one opportunity to the petitioner.

5. Accordingly, the writ petition is disposed of by directing the petitioner to treat the impugned proceedings as a show cause notice and file their objections within a period of 15 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 a reasoned order on merits and in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT), Panruti (Town) Circle, Panruti.
Cuddalore District.

+1cc to Mrs.R.Hemalatha, Advocate sr.no.43053
+1cc to Special Government Pleader(Taxes) sr.no.43665

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of 2018

nr 18/07/2018