

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :22.07.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.Nos.10583 & 10584 of 2012

and

W.M.P.No.4170 & 4232 of 2019

and

M.P.No.1 of 2012 & 1/2012

Tvl.Sri.Pitchandavar Granites,
Rep.by its Proprietor,
A.Loganathan,
No.9-a, Pillaiyar Koil Street,
Ranipet, Attur.

..Petitioner in both WPs.

Vs.

The Commercial Tax Officer,
Attur (Town),
Attur.

..Respondent in both WPs.

Common Prayer: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in CST Nos.427882/2006-07 and 427882/2007-08 dated 06.02.2012 and quash the same as being contrary to Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 and that of the principle laid down by this Hon'ble Court in W.P.Nos.4259 to 4261 of 2011 and M.P.Nos.1, 1 and 1 of 2011 dated 15.03.2011 (M/s.Sri Venkata Saibaba Oil Company, Chennai - 1 vs. Assistant Commissioner (CT), Mannadi West Assessment Circle, Chennai - 1).

For Petitioner : Mr.R.Senniappan

For Respondent : Mrs.Dhanamadhri
Government Advocate

..in both WPs.

COMMON ORDER

Through the impugned notice dated 06.02.2012, the petitioner was called for to submit his objections within a specified period. Though the petitioner has raised several grounds challenging the said notice, the learned counsel for the petitioner would submit that he confined his prayer to the limited extent that liberty could be granted to him to submit his objections. Such a request seems reasonable and hence this

Court is inclined to extend such liberty.

2. In the light of the above submissions, the petitioner granted liberty to submit his objections by impugned notice dated 06.02.2012, within a period of 15 days from the date of receipt of a copy of this order. On receipt of such objections, the respondent herein shall consider the same on merits and in accordance with law within a period of six weeks from the date of receipt of such objections, if any.

3. Accordingly, both the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

Pns

To

The Commercial Tax Officer,
Attur (Town),
Attur.

+lcc to Mr.R.Senniappan Advocate, S.R.No.62507

+lcc to Spl. Government Pleader, S.R.No.63013

CA(CO)

CB(06/09/2019)

W.P.Nos.10583 & 10584 of 2012

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