

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 01.08.2019

CORAM

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.12296 of 2012

and

M.P.No.1 of 2012

Tvl.Hotel Windsor Castle,
represented by its Director,
B.Jagadeesh Petitioner

Vs

The Assistant Commissioner (CT),
Salem Town (North),
Circle, Salem. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the files of the respondent in TIN No.33082660709/10-11 dated 15.2.2012 and 9.4.2012 and quash the same as being contrary to the principle laid down by this Court in the judgment reported in (2008) 15 VST 398 (Sinetech Vs.Commercial Tax Officer, Korattur Assessment Circle, Chennai).

For Petitioner :Mr.M.Vadivel

For Respondent :Mr.Mohammed Shaffiq
Special Government Pleader

ORDER

The notice issued under Section 27(3) of the Tamil Nadu Value Added Tax Act (TNVAT), is under challenge in the present writ petition.

2. The grounds raised in the present writ petition may not be sustainable for the purpose of invoking Article 226 of the Constitution of India and that the appropriate remedy available to the petitioner would be to give his detailed objections to the notice. As such, the petitioner is granted liberty to give his objections to the notices dated 15.02.2012 and 09.04.2012, within a period of 15 days from the date of

receipt of copy of this order. On receipt of such objections, if any, the respondent shall consider the objections, after giving due opportunity of personal hearing to the petitioner and pass appropriate orders, in accordance with law, as expeditiously as possible.

3. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CCC)

//True copy//

Sub Assistant Registrar

pnn

To

The Assistant Commissioner (CT),
Salem Town (North),
Circle, Salem.

+1cc to Mr.R.Senniappan, Advocate SR.No.66133

+1cc to Special Government Pleader SR.No.66476

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NR(CO)
GMY(12/09/2019)

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