

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 10.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.12874 of 2012
& MP.Nos.1 & 1 of 2012

The Pearl Stone Pvt Ltd
5, Ranganathan Avenue Street
Kellys, Chennai - 10.
Rep. by its Director,
Mrs.Nisha Agarwal ...Petitioner

Vs

The Assistant Commissioner (CT),
Ayanavaram Assessment Circle,
O/o. Assistant Commissioner (CT),
Chennai - 108.Respondent

PRAYER: Writ Petition filed under Article 226 of the
Constitution of India, praying to issue a Writ of Certiorari,
calling for the records of the respondent in
TIN.No.33961002980/11-12 dated 04.04.2012, quash the same.

For Petitioner : Mr.S.Ravee kumar

For Respondent : Mrs.Dhanamadhri,
Govt. Advocate

ORDER

The main ground raised by the petitioner challenging the reversal of ITC is that the impugned notice demands payment without furnishing any details regarding the cancellation of the Registration certificate of the purchasing dealers. Though, the impugned order has been termed as a notice, it is seen that a demand has been made and such demand has not revealed any details of the particulars of cancellation effected on the dealers. As such, it may not be possible for the petitioner to give an effective reply, owing to which, it would be appropriate to direct the respondent to give a detailed show-cause notice.

2. In the light of the above observations, the impugned notice dated 04.04.2012 is set aside. The respondents are granted liberty to issue a fresh notice calling for the petitioner's objections disclosing the details of the order of cancellation of the dealers, including the relevant dates. On receipt of such objections, the petitioner shall furnish his objections, if any, within a period of 30 days there from. Thereafter, the respondent shall consider the petitioner's objections by giving an opportunity of personal hearing and pass final orders within a period of 12 weeks there from.

3. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-IV)

//True copy//

Sub Assistant Registrar

Pkn.

To

The Assistant Commissioner (CT),
Ayanavaram Assessment Circle,
O/o. Assistant Commissioner (CT),
Chennai - 108.

+2cc to Mr.S.Ravee kumar, Advocate SR.No.58892

+1cc to Special Government Pleader (Taxes)SR.No.59380

सत्यमेव जयते W.P.No.12874 of 2012

SS (CO)
GMY (21/11/2019)

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