

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 01.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.9791 to 9795 of 2007

M/s.Sree Saradhambal Automobiles Pvt.Ltd.,  
Iyer Hospital Road,  
Coimbatore - 641005.

Rep. by its Manager (Accounts). ...Petitioner in  
all WPs

Vs

The Commercial Tax Officer,  
Singanallur Assessment Circle,  
Coimbatore - 641018.

..Respondent in all WPs

PRAYER in W.P.No.9791 of 2007: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records relating to the notice for revision of assessment under Entry Tax Assessment No.1/2003-04 (TNGST No.1822364/2003-04) dated 12.02.2007 of the respondent herein and quash the same.

PRAYER in W.P.No.9792 of 2007: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records relating to the notice for revision of assessment under Entry Tax Assessment No.1/2004-05 (TNGST No.1822364/2004-05) dated 12.02.2007 of the respondent herein and quash the same.

PRAYER in W.P.No.9793 of 2007: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records relating to the notice for revision of assessment under Entry Tax Assessment No.1/2001-02 (TNGST No.1822364/2001-02) dated 12.02.2007 of the respondent herein and quash the same.

PRAYER in W.P.No.9794 of 2007: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records relating to the notice for revision of assessment under Entry Tax Assessment No.1/2002-03 (TNGST No.1822364/2002-03) dated 12.02.2007 of the respondent herein and quash the same.

PRAYER in W.P.No.9795 of 2007: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records relating to the notice for revision of assessment under Entry Tax Assessment No.1/2000-01 (TNGST No.1822364/2000-01) dated 12.02.2007 of the respondent herein and quash the same.

For Petitioner : Mr.S.Rajasekar  
(in all WPs)

For Respondent : Mr.Mohammed Shaffiq, Spl.GP  
(in all WPs)

O R D E R

The notices issued under Section 9 of the Tamil Nadu Tax on Entry of Motor Vehicles Act, are under challenge in the present writ petitions.

2. The grounds raised in the present writ petitions 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 notices. As such, the petitioner is granted liberty to give his objections to the notices dated 12.02.2007, pertaining to the assessment years 2000-01, 2001-02, 2002-03, 2003-04 and 2004-05, 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, all the writ petitions stand disposed of.  
No costs.

Sd/-

Assistant Registrar(Insp.cell )

//True copy//

Sub Assistant Registrar

hvk

To  
The Commercial Tax Officer,  
Singanallur Assessment Circle,  
Coimbatore - 641018.

+2cc to Mrs.R.Hemalatha\*, Advocate SR.No.66096, 66100

W.P.Nos.9791 to 9795 of 2007

VG I(CO)  
GMY (28/08/2019)



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