



WEB COPY

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 09.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.23683 of 2009
& MP.No.1 of 2009

A.Sudarkodi

...Petitioner

Vs

1. The Assistant Commissioner (CT) (FAC),
Mannady (East),
Assessment Circle,
Chennai - 600 001.

2. Velavan

3. Sri Subramania Spinning (P) Ltd
by its Proprietor Velavan,
58, Coral Merchant Street,
Mannady, Chennai - 607 001.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the first respondent and quash the proceedings notice in Ref.A3/1260/2009 TNGST.1242300 datd 20.10.2009 passed by the first respondent and consequently forbear the first respondent from proceeding any action against the petitioner or her property in pursuant to the above said notice.

For Petitioner : Mr.R.Gururaj

For Respondents: Mr. Mohammed Shaffiq
Spl.Govt.Pleader for R1
No appearance for R2 & 3

O R D E R

The impugned notice claims the petitioner herein to be one among the Directors of the third respondent defunct firm, who is alleged to be in arrears of tax.

2. It is the submission of the learned counsel, that the petitioner herein was never the Director of third respondent



Spinning Mill and hence, the notice is liable to be struck down. Since the notice claims the petitioner to be one of the Directors of the Spinning Mill as per the records, it would be appropriate that the petitioner establishes this fact of not being the Director of the Company before the authorities instead of this court investigating in to such factual aspect.

3. In the light of the above observations, the impugned notice is directed to be construed as a show-cause notice and consequently, the petitioner herein is granted liberty to give their objections to the impugned notice dated 20.10.2009, within a period of 30 days from the date of receipt a copy of this order. On receipt of such objections, the respondents herein shall consider the same, after giving due opportunity of personal hearing to the petitioner and accepting any material evidence petitioner may place reliance upon and dispose of the same in accordance with law as expeditiously as possible.

4. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

Pkn.

To

1. The Assistant Commissioner (CT) (FAC),
Mannady (East),
Assessment Circle,
Chennai - 600 001.

+1cc to the Special Government Pleader, S.R.No. 58225

W.P.No.23683 of 2009

RSI (CO)
GN(02/08/2019)