

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 14.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.1640 of 2010
and
M.P.No.1 of 2010

Sri Balaji Assemblies & Plastics (P) Ltd.,
No.176, Vengaivasal Main Road,
Gowrivakkam,
Chennai - 601302.

...Petitioner

Vs

The Assistant Commissioner (CT) (FAC),
Tambaram II Assessment Circle,
Chennai.

....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 his proceedings in TIN: 33350943709/2006-07 and quash the proceedings dated 22.12.2009 issued therein.

For Petitioner : Mr.C.Bhakthasiromoni

For Respondent : Mr.V.Haribabu, AGP

सत्यमेव जयते
O R D E R

Though the petitioner herein has raised several grounds challenging the impugned demand notice dated 22.12.2009, one of the main grounds raised in this Writ Petition is that there was no show cause notice prior to the demand for penal interest, which can be levied under Section 24(3) of TNGST Act.

2. A perusal of the impugned order also does not reveal that the petitioner was put on prior notice before the demand was made and as such, it would be in violation of the principles of natural justice. Nevertheless, if the petitioner is granted liberty to give his reply to the demand notice dated 22.12.2009, by considering the demand notice as a show cause notice, the

ends of justice would be secured.

3. In the light of the above observations, the petitioner is granted liberty to give a reply to the notice dated 22.12.2009, by treating it as a show cause notice, within a period of 15 days from the date of receipt of a copy of this order. On receipt of such a reply, the respondent herein shall consider the same, on its own merits and pass appropriate orders 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 (CS-III)

//True Copy//

Sub Assistant Registrar

jas/hvk

To

The Assistant Commissioner (CT) (FAC),
Tambaram II Assessment Circle,
Chennai.

+1cc to the Spl Government Pleader, S.R.No.69984

CNR(CO)
CB(27/09/2019)

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