

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.30396 of 2008
and M.P.No.1 of 2008

Tvl.S.S.D.Oil Mills Co. Ltd.,
Rep. by its Director
Mr.D.Ramamurthy,
No.132, Village Road,
Iyyappanthangal,
Chennai - 600 056.Petitioner

Vs

1. The State of Tamilnadu
Rep. by its Secretary to Government,
Department of Commercial Tax,
Fort St.George,
Chennai - 600 009.
2. The Commercial Tax Officer,
Sriperumbudur Assessment Circle,
Poonamalle,
Chennai - 600 056.Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the notice issued by the 2nd respondent in his notice No.TNGST 1660264/2004-05 dated 28.10.2008 received by the petitioner on 12.11.2008 and quash the same.

For Petitioner : Mr.M.D.Ibrahim Ali
For Respondents : Mrs.Dhanamadhri
Government Advocate

ORDER

The impugned notice under challenge is only the proposed action for levy of interest under Section 24(3) of the Tamilnadu General Sales Tax Act, calling for objections from the petitioner.

2. If at all the petitioner is of the view that the percentage of levy of tax is exorbitant or they are not bound to pay the interest at all, it is always open to them to raise such objections by way of reply to the impugned show cause notice and therefore, this Court may not be justified in considering the objections, which is the duty of the second respondent.

3. In the light of the above observation, the petitioner is granted liberty to give his objections to the impugned notice No. TNGST 1660264/2004-05, dated 28.10.2008, atleast within a period of 30 days from the date of receipt of a copy of this order. On receipt of such objections, the second respondent herein shall consider the same on its own merits and pass appropriate orders, in accordance with law, within a period of eight weeks from the date of receipt of the objections.

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

Sd/-
Deputy Registrar (CS)

//True Copy//

Sub Assistant Registrar

vum/hvk

To

1. The Secretary to Government,
The State of Tamilnadu
Department of Commercial Tax,
Fort St.George,
Chennai - 600 009.

2. The Commercial Tax Officer,
Sriperumbudur Assessment Circle,
Poonamalle,
Chennai - 600 056.

+1cc to the Spl. Government Pleader (Taxes), S.R.No.30395

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PA (CO)

RRS (22/07/2019)