

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

WP.No.4042 of 2009

and

M.P.No.1 of 2009

M/s.Jansons Industries Limited,
Represented by its Managing Director,
T.N.Thirukumar,
No.129, S.N.D.Road,
Tiruchengode - 637 211,
Namakkal District.Petitioner

Vs

The Commercial Tax Officer (FAC),
Tiruchengode Town Assessment Circle,
Tiruchengode.Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the respondent in TNGST, 3181796/05-06 dated 04.3.2009 and quash the same in so far as the issue related to the turnover on the deemed sale value of dyes and chemicals involved in the processing, dyeing and bleaching contract is concerned only and issue such further writ, order or direction as this Hon'ble Court may deem fit.

For Petitioner : Mr.Senniappan

For Respondent : Mr.M.Hariharan
Additional Government Pleader

O R D E R

The order under challenge under in the present writ petition is to a pre - assessment notice.

2. Though the petitioner has raised several grounds challenging the impugned notice, such grounds may not be available to the petitioner to maintain the writ petition, since the appropriate remedy would be to raise the same by way of objections before the concerned authorities and this Court will not be justified in stepping into the shoes of the authorities. In this background, if the petitioner is granted liberty to

raise his objections to the impugned 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 his reply to the impugned pre-assessment notice TNGST.No.3181796/05.06 dated 04.03.2009 within a period of 30 days from the date of receipt of a copy of this Order and on receipt of such objections, if any, the respondent herein shall consider the same on its own merits and pass orders as expeditiously as possible.

4. With the above direction, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

nl/ebsi

To

The Commercial Tax Officer (FAC),
Tiruchengode Town Assessment Circle,
Tiruchengode.

+1cc to Mr.R.Senniappan, Advocate, S.R.No. 52418

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BS (CO)
GN (26/07/2019)

सत्यमेव जयते

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