

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :16.07.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.Nos.8623, 8624 & 8637 of 2009
and

M.P.Nos.1,1 & 1 of 2009

K.Dhanasekar

..Petitioner in all petitions

Vs.

The Assistant Commissioner,
Commercial Taxes,
Tambaram - II,
Assessment Circle,
Chennai.

...Respondent in all petitions

Common Prayer: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent impugned re-assessment notice dated 23.01.2009 bearing TNGST Nos.0941823/2001-2002, 0941823/2003-2004, 0941823/2002-2003 respectively and quash the same.

For Petitioner : Mr.V.Surya Prakash
for M/s.P.Haribabu

For Respondents : Mrs.Dhanamadhri
Government Advocate

...in all WPs.

Common Order

The reassessment notice calling for the petitioner's objection in the proposed revision of the assessment, is under challenge in the present writ petition.

2. The scope of interference under Article 226 of the Constitution of India to a notice is very limited and the grounds raised by the petitioner herein in these writ petitions may not warrant such an interference. Nevertheless, the petitioner is given liberty to submit his objections before the respondent and the ends of justice would be secured.

3. With the above observations, the petitioner is at liberty to raise his objections before the respondent herein, pursuant to the notice dated 23.01.2009, within a period of fifteen days from the date of receipt of a copy of this order.

4. On receipt of such objections, if any, the respondents shall consider such objections after giving due opportunity to the petitioner and pass final orders within a period of twelve weeks from the date of receipt of a copy of this order.

5. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

Pns

To
The Assistant Commissioner,
Commercial Taxes,
Tambaram - II,
Assessment Circle,
Chennai.

+3cc to Mr.P.Haribabu Advocate, S.R.No.60797,60798,60111
+1cc to the Government Pleader, S.R.No.60879

SSD(CO)
CB(25/09/2019)

W.P.Nos.8623, 8624 & 8637 of 2009

सत्यमेव जयते

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