

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 29.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S. RAMESH

W.P.Nos.9930 and 9932 of 2009
and M.P.Nos.1 to 1 of 2009

M/s.Midas Communication Technologies

(P) Ltd.,

rep. by its Company Secretary

S.Krishnamurthy,

No.1, Kalyani Nagar, Chennai-41,

at Present No.3/440, ECR Road,

Neelankarai, Chennai-41.

...Petitioner in both W.Ps.

Vs.

1.The State of Tamil Nadu

rep. by the Secretary to Government,

Commercial Taxes and Religious Endowments

Department, Fort St. George,

Chennai-600 009.

2.The Special Commissioner & Commissioner of

Commercial Taxes, Ezhilagam,

Chepauk, Chennai-600 005.

3.The Commercial Tax Officer,

Thiruvannamiyur Assessment Circle,

Basant Nagar,

Chennai-600 090.

...Respondents in both W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the third respondent in TNGST. 0923698 for the assessment year 2003-04 & in CST 722483 for the assessment year 2003-04 dated 19.03.2009 respectively and to quash the same as being without jurisdiction and authority of law and as ultra vires Entry 54 of List II of the Seventh Schedule to and Article 14, 19(1)(g) and 245 of the Constitution of India.

For Petitioner : Mr.M.Vadivel
for Mr.B.Senniappan
in both W.Ps.

For Respondents : Mrs.Dhanamadhri,
Government Advocate
in both W.Ps.

COMMON ORDER

The notices under challenge in the present Writ Petitions are the show cause notices, calling the petitioner to file his objections against the proposed revisions.

2. Heard Mr.M.Vadivel, learned counsel for the petitioner and Mrs.Dhanamadhri, learned Government Advocate appearing on behalf of the respondents.

3. The grounds raised by the petitioner in both the Writ Petitions may not warrant interference under Article 226 of the Constitution of India to such a show cause notice.

4. Nevertheless, if the petitioner is granted liberty to submit his objections, within a stipulated time, the ends of justice would be secured.

5. In the light of the above observations, the petitioner is granted liberty to submit his objections to the show cause notices of the third respondent in TNGST. 0923698 for the Assessment year 2003-04 and in CST. 722483 for the Assessment year 2003-04 dated 19.03.2009 respectively, within a period of 15 days from the date of receipt of a copy of this order. With such a liberty, the Writ Petitions stand disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

- 1.The Secretary to Government, State of Tamil Nadu
Commercial Taxes and Religious Endowments Department,
Fort St. George, Chennai-600 009.
- 2.The Special Commissioner & Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai-600 005.
- 3.The Commercial Tax Officer,
Thiruvannamiyur Assessment Circle,
Besant Nagar, Chennai-600 090.

+1 cc to M/s.R.Senniappan, Advocate Sr.No. 64769

+1 cc to The Special Government Pleader SR.No.65011

AKM/27.09.19/2P-6C /
AKM/01.11.19

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