

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.31514 of 2005 and
W.P.M.P.No.34550 of 2005

Tvl.Balaji Steel Enterprises,
Rep. by its Partner
Mr.R.Pramod Kumar Bhalotia,
No.3, Balakrishnan St.
Tondiarpet, Chennai - 81.Petitioner

Vs

The Commercial Tax Officer,
Tondiarpet Asst. Circle,
Kuralagam Annex,
IV Floor, Chennai - 108.Respondent

Prayer: Writ Petition 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 respondent in
R.C.No.1200795/2002-03 dated 29.07.2005 and quash the
proceedings since the same being arbitrary and illegal.

For Petitioner : Mr.S.N.Kirubanandam

For Respondent : Mrs.Dhanamadhri
Government Advocate

ORDER

Since the present impugned notice dated 29.07.2005 is only a pre-assessment order calling for objections from the petitioner to the proposed levy of Entry Tax, this Court is of the view that the prayer sought for is premature and that the grounds raised in this writ petition could be raised before the respondent by way of objections to the pre-assessment notice. Hence, the petitioner is granted liberty to give his objections to the impugned notice dated 29.07.2005, within a period of 60 days from the date of receipt of copy of this order. On receipt

of such objections, the respondent herein shall consider the same and pass appropriate orders, within a period of 3 months from the date of receipt of the objections.

2. With the above observations, the writ petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vum

To

The Commercial Tax Officer,
Tondiarpet Asst. Circle,
Kuralagam Annex,
IV Floor, Chennai - 108.

+1cc to Special Government Pleader sr.50810

+1cc to Mr.S.N.Kirubanandam, Advocate sr.51314

W.P.No.31514 of 2005 and
W.P.M.P.No.34550 of 2005

ad(co)
nr 23/07/2019

सत्यमेव जयते

WEB COPY