

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.25508 of 2011

and

M.P.No.1 of 2011

M/s. Melo Apparels Pvt.Ltd.,
No.160, Govindappa Naicken Street,
Chennai - 600079.

...Petitioner

Vs

The Assistant Commissioner (CT),
Pudunaickenpet South Assessment Circle,
Chennai - 600108.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in notice in CST/99326/2007-08 and quash the notice dated 16.09.2011 issued therein.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mrs.Dhana Madhri
Government Advocate

O R D E R

The order impugned in the present writ petition is a show cause notice dated 16.09.2011, to which the petitioner has also submitted his reply on 30.09.2011. However, the present writ petition has been filed raising certain doubts, challenging the show cause notice, in respect of which grounds have also been raised in the reply submitted in the show cause notice.

2. In my view, the writ petition cannot be maintained against the show cause notice, proposing to finally determine the total and taxable turnovers. If at all, the petitioner is of the view that the said proposals suffers from infirmity, it is always open to them to obtain the same through a representation while raising their objection and this Court may not be justified in quashing the show cause notice.

3. In the light of the above observations, the petitioner is granted liberty to file his fresh objections to the respondent's show cause notice dated 16.09.2011, within a period of fifteen days from the date of receipt of a copy of this order. On receipt of such

objections, the respondent shall pass appropriate orders, after giving due opportunity of personal hearing to the petitioner, as expeditiously as possible. Accordingly, this Writ Petition stands disposed of. Consequently, the connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

sni

To

The Assistant Commissioner (CT),
Pudunaickenpet South Assessment Circle,
Chennai - 600108.

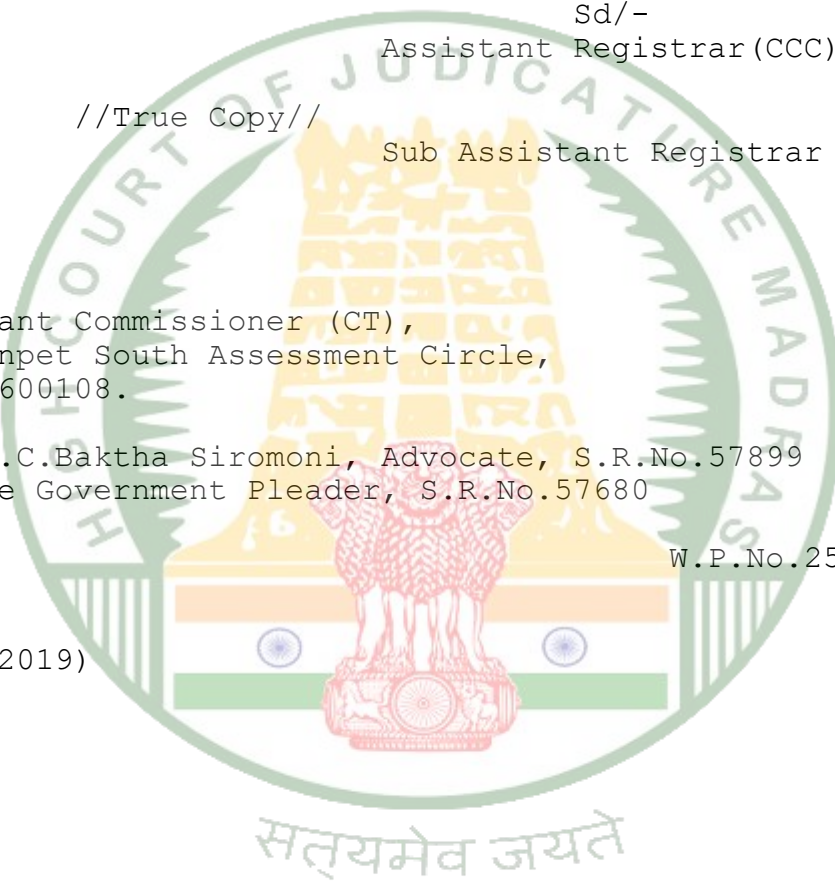
+1cc to Mr.C.Baktha Siromoni, Advocate, S.R.No.57899

+1cc to the Government Pleader, S.R.No.57680

W.P.No.25508 of 2011

RR(CO)

RRS(11/07/2019)



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