

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.33660 of 2005

Sri Ganapathy Mills Company Ltd.,
'B' Unit,
Rep. by its Director,
R.Karthikeyan
Bye Pass Road,
Virudhunagar.

...Petitioner

Vs

1. The State of Tamil Nadu,
Rep. by its Secretary Government,
Department of Commercial Taxes,
Chennai - 9.

2. The Principal Commissioner and
Commissioner of commercial Taxes,
Chennai - 5.

3. Deputy Commercial Tax Officer-I,
Virudhunagar.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the notice no Asst. No.5721161/99.2000 dated 28.05.2003 issued by the 3rd respondent for the assessment year 1999-2000 and the clarification NO.Lr.No.D.Dis.Acts Cell.I/47980/2001/dated 05.11.2001 to set aside the same.

For Petitioner : Mr.MD.Ibrahim Ali
No appearance

For Respondent : Mr.V.Haribabbu (for R1 to R3)
Additional Government Pleader

ORDER

The notice impugned in the present writ petition is only a proposal to levy of difference of taxes on the purchase of goods and consequently under Section 23 of Tamil Nadu General Sales Tax Act, calling upon the petitioner to file his objections.

2. The grounds raised in the present writ petition entitle the petitioner to seek for quashing of such a notice, which is always available to raise a ground before the authorities by way of reply to the impugned notice.

3. It is also seen that on 19.06.2003, the petitioner had given a reply to the impugned notice dated 28.05.2003. As such, it would not be appropriate to this Court to interfere, by quashing the show cause notice by exercising its powers under Section 226 of Constitution of India.

4. Hence, this writ petition stands dismissed with liberty to the petitioner to file his objections to the impugned notice within a period of 15 days from the date of receipt of a copy of this order. In case, the petitioner choses to reply by way of objections, the respondents herein shall consider the same on its own merits and in accordance with law as expeditiously as possible. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

vum
To

1. The Secretary Government,
Department of Commercial Taxes,
Chennai - 9.
2. The Principal Commissioner and
Commissioner of commercial Taxes,
Chennai - 5.
3. The Deputy Commercial Tax Officer-I,
Virudhunagar.

+1 CC to Spl. Govt. Pleader (T) sr 52988.

WEB COPY

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CA(CO)
SP(14/08/2019)