

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 31.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.38813 of 2005
and
W.M.P.No.41562 of 2005

Tvl.Veni Granites,
No.43, Kanagasabai Mudali Street,
Tindivanam, Villupuram District. ...Petitioner

Vs

The Deputy Commercial Tax Officer,
Tindivanam. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the respondent in Rc.A1 2105/05 dated 14.10.2005 and quash the same as illegal, unlawful and unconstitutional.

For Petitioner : Mr.A.Suresh

For Respondent : Mrs.Dhanamadhri,
Government Advocate

ORDER

The notice, calling upon the petitioner to pay entry tax for the Hydraulic JCB Machine purchased from Pondicherry, is put under challenge in the present writ petition.

2. In pursuant to the notice dated 14.10.2005, the respondent claims to have given a reply dated 02.11.2005 stating that the said vehicle was purchased in Pondicherry and used in Pondicherry and has not entered the State of Tamil Nadu and therefore, the question of payment of entry tax would not arise. This disputed question cannot be gone into in a writ petition and it would be appropriate that the objections should be considered only by the authorities. Nevertheless, if the

petitioner is granted liberty to raise his objections to the demand notice by treating the notice as a Show Cause Notice, the ends of justice would be secured.

3. In the light of the above observations, the petitioner is permitted to give his reply to the notice dated 14.10.2005 by treating it as a Show Cause Notice, within a period of 15 days from the date of receipt of copy of this order. On such objections being given, the respondent shall consider the same on its own merits and pass orders in accordance with law, as expeditiously as possible. Till such final decision is taken, the respondent shall not take cohesive steps pursuant to the demand made in the notice dated 14.10.2005.

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

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Tindivanam.

+1cc to The Government Pleader Sr.No.66051

AKM/23.09.19/2P-3C /

सत्यमेव जयते

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