



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.NO.29523 OF 2012

AND M.P.NO.1 OF 2012

M/s.Sarathy Traders,  
Rep. by its Proprietor  
R.P.Udayasurian  
Petro Bunk,  
Cuddalore Main Road,  
Ammamet, Salem.

...Petitioner

.Vs.

The Assistant Commissioner (CT),  
Salem Rural Circle,  
Salem.

...Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in his proceeding in TIN No.33582703502 / 2010-2011 dated 12.10.2012, quash the same.

For Petitioner: Mr.S.Rajasekar

For Respondent: Mrs.Dhanamadhri, G.A.

#### O R D E R

This petition has been filed to quash the proceedings in TIN No. 33582703502 / 2010-2011 dated 12.10.2012 passed by the respondent.

2. The petitioner's request for adjustment of the output tax with that of the input tax credit is sought to be rejected through the present impugned notice.

3. The wordings in the impugned notice is to be construed to be as one of show cause notice calling for the petitioner to pay the adjusted ITC amount and as such, it would not be appropriate for this Court to interfere with the said notice. On the other hand, this Court is of the view that if the petitioner is directed to give his explanation to such a notice with a consequential direction to the respondent to consider the same, the ends of justice would be secured.



4. In the light of the above observations, liberty is granted to the petitioner to give his reply to the impugned notice within a period of 15 days from the date of receipt of a copy of this order. On receipt of such reply, if any, the respondent shall consider the same and pass appropriate orders in accordance with law within a period of three months therefrom. Before passing of such order, the respondent shall ensure that due opportunity is given to the petitioner herein.

5. With the above observation and directions, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

pvs

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To  
The Assistant Commissioner (CT),  
Salem Rural Circle,  
Salem.

+1cc to M/s.R.Hemalatha, Advocate, SR.No.56065

W.P.No.29523 of 2012

Kak(28/08/2019)