



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 01.08.2019

CORAM

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.4087 of 2012

and

M.P.No.1 of 2012

M/s. Dhanalakshmi Steels,
represented by its Partner,
R.Ranganathan,
Mosugoundan Valavu,
Ulakachinnanoor Post,
Sankagiri Taluk,
Salem District.

... Petitioner

Vs

1. The Joint Commissioner (CT)
No.38/230, 2nd Agraharam,
Salem - 636 001.
2. The Assistant Commissioner (CT),
Sankagiri Assessment Circle,
Sankagiri.

... Respondents

Prayer:-

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records on the files of the respondent in Na.Ka.1077/2002/A3 dated 16.12.2011 and quash the same as being contrary to the direction of this Court in W.P.No.22775/2011 dated 10.10.2011.

For Petitioner : Mr.M.Vadivel
for Mr.R.Senniappan

For Respondents : Mr.Mohammed Shaffiq
Special Government Pleader

ORDER

Stating that the petitioner has certain dues towards interest under the order passed in the Samadhan Scheme for the period 1997 to 2002 and the Central Sales Tax amount for the period of 1997 to 1998, the impugned notice has been issued.



2. One of the grounds raised by the petitioner is that, when he had received an earlier notice dated 28.04.2011 from the first respondent asking him for the further payment for each assessment order towards interest, the reason as to why the petitioner is required to make further payment was not given. In this connection the petitioner had given a representation on 02.06.2011, asking the respondent to furnish the details of the claim made in the present impugned notice. When such a representation was pending, the impugned notice has been issued, which has prompted the petitioner to file the present writ petition.

3. A perusal of the notice does not reveal or give details as to how the respondent has arrived at the shortfall. When the petitioner had earlier given representation seeking for details of the amount claimed by the respondents, there is no justification on that part of having issued this demand notice, without giving the details of calculation. On this short ground, the impugned demand notice is liable to be set aside.

4. In the light of the above observation, the impugned notice dated 16.12.2011 issued by the second respondent in Na.Ka.1077/2002/A3 is set aside. The respondents are granted liberty to issue a fresh notice of demand towards the claim of shortfall of the interest amount, by giving a detailed calculation in connection with their claim. On receipt of such a demand notice, the petitioner should be given an opportunity to raise their objections also. In case, the petitioner raises any written objections, the same shall be considered, after due opportunity of personal hearing to the petitioner and final orders be passed therein. The entire procedure shall be completed as expeditiously as possible.

5. Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

pnn



To

1. The Joint Commissioner (CT)
No.38/230, 2nd Agraharam,
Salem - 636 001.

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2. The Assistant Commissioner (CT),
Sankagiri Assessment Circle,
Sankagiri.

+lcc to Mr.R.Senniappan, Advocate, S.R.No.66134

+lcc to the Special Government Pleader, S.R.No.66477

W.P.No.4087 of 2012
and
M.P.No.1 of 2012

PVS (CO)
CS/25/09/2019