IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 17.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.6859 of 2012
and
M.P.No1 of 2012

M/s. Santhi Murugan Agencies,
Represented by its Proprietor,
R.Asokan,
No.86/10, Abu Complex,
Narayanaswamy Street,
Attur,
Salem District. ...Petitioner

Vs.

The Commercial Tax Officer,
Attur (Town),
Attur. ...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 on the files of the respondent in CST.No.411273/2007-08 dated 06.02.2012 and quash the same as being contrary to Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 and that of the principle laid down by this hon'ble Court in WP.Nos.4259 to 4261/2011 and MP.Nos.1,1 and 1 of 2011 dated 15.03.2011 (M/s.Sri Venkata Saibaba Oil Company, Chennai-1 Vs. Assistant Commissioner (CT), Mannadi West Assessment Circle, Chennai - 1).

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

The scope of interference under Article 226 of the Constitution of India to a notice calling for objections on any proposal, is very limited, barring a few exceptions. None of the grounds raised in this writ petition would fall under any of these exceptions and in such given circumstances, this Court would not normally be inclined to entertain the writ petition.

2. Nevertheless, the learned counsel for the petitioner would make an earnest appeal to take a lenient view and permit them to file their objections along with the necessary documents which they intend to rely upon. In consideration of the submissions of the learned counsel for the petitioner, this Court is also inclined to grant one more opportunity to the petitioner to raise their objections to the impugned notice.

3. For the aforesaid reasons, the petitioner is granted liberty to give their objections to the impugned notice dated 06.02.2012, 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 consider the same on its own merits and pass appropriate orders in accordance with law, after affording due opportunity to the petitioner, as expeditiously as possible, in any event, within a period of twelve weeks thereafter.

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

-s/d-
Assistant Registrar(CS-I)

True Copy

Sub-Assistant Registrar

sni
To

The Commercial Tax Officer,
Attur (Town),
Attur.

+1 CC to Mr.R.Senniappan, Advocate sr 60996.
+1 CC to The Spl. Govt. Pleader sr 61505.

W.P.No.6859 of 2012
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PPA(CO)
SP(22/08/2019)