

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.07.2019

CORAM:

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.No.4238 of 2013 &
M.P.No.1 of 2013

J.Ganapathy

.. Petitioner

Vs.

The Assistant Commissioner (CT),
Thiruvanmiyur Assessment Circle,
98, A.V. Church Road,
Besant Nagar,
Chennai-600 090.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the impugned proceedings of the respondent in Rc.1685/2012/A4 dated 23.1.2013 and quash the same as issued without granting an opportunity to the petitioner and therefore without authority of law.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mrs.Dhanamadhri,
Government Advocate

O R D E R

The main grievance of the petitioner against the notice dated 23.01.2013, calling upon the petitioner to pay tax amount pursuant to the cancellation of registration certificate, is that the petitioner's objections were not called for before issuance of notice.

2.On perusal of the impugned order, it reveals that the petitioner's objections were not considered prior to the demand made. As such, the notice itself would be in violation of principles of natural justice. On this short ground, the petitioner is entitled to succeed. Consequently, the impugned proceedings of the respondent in Rc No.1685/2012/A4 dated 23.01.2013 is quashed. However, if the respondents are of the view that they are entitled to demand the tax as evidenced in the order impugned in the present writ petition, it is open to them to issue a fresh notice calling upon the petitioner to the

proposed demand and if any objections is filed by the petitioner, the same shall be considered by extending due opportunity of personal hearing to the petitioner and thereafter, the respondent shall pass appropriate orders in accordance with law as expeditiously as possible.

3.This writ petition is allowed with the above terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-IV)

//True copy//

Sub Assistant Registrar

kal

To
The Assistant Commissioner (CT),
Thiruvanniyur Assessment Circle,
98, A.V. Church Road,
Besant Nagar,
Chennai-600 090.

+1cc to Mr.P.Rajkumar, Advocate SR.No.61101

+1cc to Special Government Pleader (T) SR.No.62044

W.P.No.4238 of 2013 &
M.P.No.1 of 2013

VG II(CO)
GMY(30/08/2019)

सत्यमेव जयते

WEB COPY