

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2019

Coram

THE HONOURABLE MR. JUSTICE M.S.RAMESH
W.P.Nos.6150, 6152 & 6153 of 2014
and M.P.Nos.1,1 & 1 of 2014

M/s. S.S.P.E.Cotton Mills Private Ltd.,
Rep.by its Managing Director - S.Subramanian,
No.139, Peria Vettuvapalayam Road,
Oalapalayam,
Perundurai - 638 052

.. Petitioner
in W.P.No.6150 of 2014

M/s.Pavizham Spinners Private Ltd.,
Rep.by its Director - M.P.Mohanasundaram
S.F.No.299/7, Chinnarpalayam.
Tiruchengode Taluk - 638 008,
Namakkal District.

.. Petitioner
in W.P.Nos.6152 & 6153 of 2014

Vs

1.State of Tamil Nadu,
Rep.by its Secretary to Government,
Department of Commercial Taxes and
Registration Department,
Fort St. George,
Chennai - 600 009.

1st Respondent
in all the W.Ps.

2.The Authority For Clarification and
Advance Ruling, Rep.by its
Commissioner of Commercial Taxes,
Ezhilagam, Chempauk,
Chennai - 600 005.

.. 2nd Respondent
in all the W.Ps.

3.The Assistant Commissioner (CT) (FAC),
Perundurai,
Erode District.

.. 3rd Respondent
in W.P.No.6150 of 2014

4.The Assistant Commissioner (CT)
Tiruchengode (Rural),
Tiruchengode,
Namakkal District.

.. 3rd Respondent
in W.P.Nos.6152 & 6153 of 2014

W.P.No.6150 of 2014: Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari mandamus to call for the records on the file of the 3rd respondent in its impugned proceedings in TIN:33602921644/2013-14 dated 17.02.2014 and quash the same.

W.P.Nos.6152 & 6153 of 2014: Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari mandamus to call for the records on the file of the 3rd respondent in its impugned proceedings in TIN:33373203701/2009-10 & TIN:33373203701/2010-11 dated 27.11.2013 and quash the same.

For Petitioner : Mr.S.Rajasekar, in all W.Ps.

For RR1 to 3 : Mrs.Dhanamadhri, Govt. Advocate,
in all W.Ps.

ORDER

The notices proposing to reject the claim of exemption sought for by the petitioners are under challenge in the present writ petitions. The ground raised by the petitioners herein may not be sufficient to invoke the extraordinary powers of this Court under Article 226 of the Constitution of India, when the petitioners have an option to file their objections to the impugned notices. Nevertheless, if the petitioners are granted liberty to give their objections to the impugned notices, the ends of justice would be secured.

2. In the light of the aforesaid observation, the petitioners are granted liberty to give their objections to the impugned notices, dated 17.02.2014 and 27.11.2013, within a period of 15 days from the date of receipt of a copy of this order. On receipt of such objections, the 3rd respondent shall consider the same, after giving a due opportunity of personal hearing to the petitioners and pass appropriate orders in accordance with law, as expeditiously as possible.

3. Accordingly, all the writ petitions stand disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar (CS VIII)

True Copy

Sub-Assistant Registrar

To

1. Secretary to Government,
Department of Commercial Taxes and
Registration Department,
Fort St. George,
Chennai - 600 009.
 2. Commissioner of Commercial Taxes,
Ezhilagam, Chempauk,
Chennai - 600 005.
 3. The Assistant Commissioner (CT) (FAC),
Perundurai,
Erode District.
 4. The Assistant Commissioner (CT)
Tiruchengode (Rural),
Tiruchengode,
Namakkal District.
- +1 CC to M/s.R. Hemalatha, Advocate sr 67355.
+1 CC to The Spl. Govt. Pleader sr 67724.

सत्यमेव जयते W.P.Nos. 6150, 6152 & 6153 of 2014

GP (CO)
SP (14/09/2019)

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