

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.26330 of 2019
and
W.M.P.No.25681 of 2019

R.Bhawarlal
Partner
M/s.Sri Bhavanimatha Electrical & Hardwares

S/o.Rawatramji
3-1011, Hosur Road,
Thalavadi, Sathy.Petitioner

vs.

The State Tax Officer
Sathyamangalam.

....Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent vide TIN:33382982293/2011-2012 and quash the impugned proceedings dated 29.07.2019 passed therein and further, direct the respondent to activate the registration granted in the above TIN number.

For Petitioner: Mr.B.Raveendran

For Respondent: Mrs.G.Dhana Madhri
Government Advocate (Tax)

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O R D E R

This writ petition is filed challenging the proceedings dated 29.07.2019 passed by the respondent, which is nothing but a revised show cause notice.

2. Through the impugned notice, the petitioner was only called upon to show cause on the proposed action based on certain issues raised in the said notice. Perusal of the

impugned notice also indicates that the petitioner will be afforded with an opportunity of personal hearing as well and such being the factual position, I do not think that the petitioner is entitled to maintain the present writ petition as against the show cause notice, since it is for him to give objections/reply to the said notice and contest the matter before the authority, who issued the notice.

3. Accordingly, without expressing any view on the merits of the claim made by the petitioner, this Writ Petition is disposed of, by granting liberty to the petitioner to give reply to the impugned show cause notice within a period of two weeks from the date of receipt of a copy of this order. On receipt of such reply/objections, it is open to the respondent to pass appropriate orders on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner. No costs. Connected miscellaneous petition is closed.

-s/d-

Assistant Registrar (CS-I)

True Copy

Sub-Assistant Registrar

mk

To

The State Tax Officer
Sathyamangalam.

+1 CC to The Spl. Govt. Pleader (T) sr 76918
+1 CC to Mr. B. Raveendran, Advocate sr 76997.

WP No.26330 of 2019

PA (CO)
SP (03/10/2019)

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