

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.27605 & 27612 of 2019

and

WMP.Nos.27114, 27117, 27123 & 27125 of 2019

M/s.Shree Krishna Electricals
Rep. by its Proprietrix V.Bhuvaneswari
No.308, Bazaar Street,
Sathyamangalam - 638 401
Erode District.
W.P.s

...Petitioner in both

Vs.

The State Tax Officer
Sathyamangalam
Erode District.
W.P.s

... Respondent in both

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his impugned proceedings made in TIN:33122983406/2013-2014 and 2014-2015 dated 07.06.2019 and quash the same as illegal and arbitrary.

For Petitioner in both W.P.s : Mrs.R.Hemalatha

For Respondents in both W.P.s: Mr.Mohammed Shaffiq
Special Government Pleader (Taxes)

COMMON ORDER

Both these writ petitions are filed challenging the notices of proposal dated 07.06.2019 passed by the respondent relevant to the assessment years 2013-2014 and 2014-2015.

2. Heard the learned counsel for the petitioner and perused the materials placed before this Court.

3. Though the learned counsel for the petitioner sought to contend that the respondent/Assessing Officer is not justified in proposing the quantum of tax, based on the total turnover, this Court is not inclined to go into such contention and express any view, simply for the reason that the challenge made is against the notices of proposal and therefore, all the contentions raised in these writ petitions can be raised by the petitioner by way of reply/objections to the impugned notices of proposal. When such course of action is available to the petitioner, I do not think that the petitioner can maintain the present writ petition as against the notices of proposal.

4. Accordingly, without expressing any view on the merits of the claim made by the petitioner, these Writ Petitions are disposed of as not maintainable, however, by granting liberty to the petitioner to file their objections/reply to the notices of proposal within a period of two weeks from the date of receipt of a copy of this order. On receipt of such reply, it is open to the Assessing Officer to consider the same and pass orders on merits and in accordance with law, after giving due opportunity of hearing to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

mk

To

The State Tax Officer
Sathyamangalam
Erode District.

+1cc to Mrs.R.Hemalatha, Advocate SR.No.81751

+1cc to Special Government Pleader (Taxes) SR.No.81494

W.P.Nos.27605 & 27612 of 2019

PA(CO)
GMY(25/10/2019)