



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **11.07.2019**

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P. (MD) No.8018 of 2012
and M.P. (MD) No.1 of 2012

M/s.Sandhya Motors,
Represented by its Propreitor P.T.Chellapandian
4373, Villapuram Housing Board Colony,
Madurai-625 011. ...Petitioner

-Vs-

The Assistant Commissioner(CT),
Thiruparankundram Circle,
Madurai. ...Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for the records in TIN No.33546231317/2012-13 dated 21.05.2012 on the file of the respondent and quash the same as illegal, and contrary to the provisions of TNVAT Act.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.A.Thiyagarajan
Government Advocate

ORDER

The writ petitioner challenges a notice dated 21.05.2012. The main ground agitated is that, in conclusion and after quantification of various amounts that, according to the Assessing Officer, are liable to be remitted by the petitioner, the petitioner is called upon to pay the amount within seven days, under threat of coercive action.

2.Obviously, a demand cannot be raised in a notice. Thus, while directing the petitioner to file its objections to the notice within a period of two weeks from today (i.e.,11.07.2019), the demand raised by the Assessing Officer will not be enforced till such time an order of assessment is passed. Such order of assessment will be passed by the respondent / Assessing Officer, after hearing the petitioner, within a period of four weeks from date of receipt of the written objections of the petitioner.



3. With this direction, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

WEB COPY

Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar (CS)

gns / TM

To

The Assistant Commissioner,
Thiruparankundram Circle,
Madurai.

+1CC TO MR.S.KARUNAKAR, Advocate Sr. No. 74954

W.P. (MD) No. 8018 of 2012
11.07.2019

KG (CO)

TR (24.07.2019) 2P 3C