

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 24.04.2019

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THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE**W.P. (MD).No.23222 of 2016****and****W.M.P. (MD) No.16661 of 2016**

NVK Mohamed Sulthan Rowther & Sons

Rep., by its

Partner

Mr.Raja Mohamed,

No.51, Sattam Pillai Street,

East Car Street,

Dindigul - 624 001

... Petitioner

-vs-

Commercial Tax Officer,

Dindigul - II,

Assessment Circle,

Government Building,

Sub-Collector Office Road,

Dindigul - 624 001

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the impugned notice of the respondent issued in TIN: No. 33445220050/2013-14 D.No. 14 (Dec.2015) dated 07.10.2016 and quash the same relating to proviso of section 19 (2) of the TNVAT Act 2006 or issue any other Writ.

For Petitioner : Mr.Y.Prakash

For Respondent : Mr.N.Shanmugaselvam,
Additional Government Pleader**O R D E R**

The instant writ petition has been filed challenging the impugned notice dated 07.10.2016 issued under the Tamil Nadu Value Added Tax, 2006. In the instant case, even before passing of an assessment order, the petitioner has approached this Court challenging the impugned notice dated 07.10.2016.



2. It is settled law that unless and until a notice is issued without jurisdiction or without authority under law, it cannot be challenged under Article 226 of the Constitution of India. Admittedly, the impugned notice has been issued only under the authority of law.

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3. Considering the above, there is no merit in this writ petition. However, the petitioner is granted liberty to send a reply to the impugned notice dated 07.10.2016 stating all the objections available to him under law for the impugned demand and on receipt of the said reply/ objections, the respondent shall pass final orders after giving adequate opportunity to the petitioner including granting him the right of personal hearing within a period of eight (08) weeks from the date of receipt of a copy of the order.

4. With the aforesaid directions, the **Writ petition is disposed of**. No costs. Consequently, connected W.M.P.(MD) No.16661 of 2016 is closed.

Sd/-

Assistant Registrar ()

// True Copy //

Sub Assistant Registrar(CS)

To

The Commercial Tax Officer,
Dindigul - II, Assessment Circle,
Government Building,
Sub-Collector Office Road,
Dindigul - 624 001

+1 CC to M/s.Y.PRAKASH, Advocate (SR-62265[F] dated 24/04/2019)

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Order made in
W. P. (MD) .No.23222 of 2016
24.04.2019

KM/(06.05.2019) 2P 3C