



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.07.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)No.23311 of 2016
and W.M.P(MD) No.16731 of 2016

NVK Mohamed Sulthan Rowther & Sons
Represented by its Partner
Raja Mohamed

... Petitioner

Vs.

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

... Respondent

PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India praying for the issuance of writ of certiorari to call for the impugned notice of the respondent, issued in TIN No.33445220050/2014-2015 D.No.15 (Dec.2015) dated 07.10.2016 and quash the same relating to proviso of Section 19(2) of the TNVAT Act 2006.

For Petitioner : Mr.Y.Prakash
For Respondents : Mrs.J.Padmavathy Devi
Special Government Pleader

O R D E R

The petitioner has challenged the notice dated 07.10.2016 issued under the provisions of the Tamil Nadu Value Added Tax Act, 2006. Insofar as the challenge is only to a notice which calls upon the petitioner to submit objections if any along with supporting evidences, I see no legal infirmity in the same and none is made out before me.

2.The petitioner is permitted to file its objections to the impugned notice along with supporting evidences thereto within a period of two weeks from the date of receipt of a copy of this order. Upon receipt of objections, the Assessing Authority/respondent shall fix the date for personal hearing to the petitioner and conclude the proceedings for assessment within a period of four weeks from date of conclusion of personal hearing.



3. Granting such liberty, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is also dismissed.

WEB COPY

Sd/-

Assistant Registrar (C.O)

// True Copy //

Sub Assistant Registrar(CS)

To

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

+1 CC to Mr.Y.PRAKASH, Advocate SR-78752.
+1 CC to SPL GP SR-79243.

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