



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2019

CORAM:

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P. (MD) Nos.7968 to 7971 of 2011

and M.P. (MD) .Nos.1,1,1 and 1 of 2011

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M/s.Viswa Promoters (P) Ltd.,
rep. by its Managing Director S.Seetharaman,
84/02, T.P.K.Road,
Andalpuram,
Madurai - 3.

.. Petitioner in all petitions

Vs.

1.The Assistant Commissioner (CT),
Madurai Rural South Assessment Circle,
Commercial Taxes Buildings,
Madurai.

2.The Joint Commissioner of Commercial
Taxes (Enforcement),
Commercial Taxes Buildings,
Madurai.

.. Respondents in all petitions

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India, to issue a writ of Certiorari, to call for the records of the first respondent in his proceedings in TIN.No.33565162851/2006-07 to 2009-2010, dated 23.02.2011 and quash the pre-revision notices issued therein.

For Petitioner : Mr.A.Chandrasekaran

For Respondents : Mr.A.Thiyagarajan
Government Advocate

O R D E R

These four writ petitions are filed challenging pre-revision notices, dated 23.02.2011, for the periods 2006-2007 to 2009-2010, calling for objections to the proposals contained therein, to be filed within fifteen (15) days from the date of receipt of the notice.

2.Learned counsel for the respondent points out that the writ petitions are premature as what is impugned is only notice. I agree. I thus, permit the petitioner to file its response to the pre-revision notices and direct that proceedings may be completed after an opportunity of hearing is afforded.



3. In the light of the aforesaid, these writ petitions are dismissed, though granting liberty to the petitioner to file replies to the pre-revision notices, within a period of four weeks from today. The Assessing Authority shall issue notice of personal hearing and pass reasoned orders *de-novo* upon consideration of the materials available on record as well as to be filed by the petitioner, if any, and after hearing the petitioner, in accordance with law, within a period of four weeks from conclusion of the date of hearing. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar (CS)

TM

To

1. The Assistant Commissioner (CT),
Madurai Rural South Assessment Circle,
Commercial Taxes Buildings,
Madurai.

2. The Joint Commissioner of Commercial
Taxes (Enforcement),
Commercial Taxes Buildings,
Madurai.

+1cc to the Special Government Pleader in SR.72031

+1cc to M/s.A.Chandrasekar, Advocate in SR.71607

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PBK(16.07.2019) 2P 5C