IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 04.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.22388 of 2012
and
M.P.No.3 of 2012

M/s.Kamaz Vectra Motors Limited,
Formerly M/s.Tatra Udayog Limited,
7&8 Sipcot phase, I Hosur. ...Petitioner

Vs

The Assistant Commissioner
(Commercial Taxes),
Hosur (North). ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the connected records on the file of the respondent in TNGST No.3320893/01-02 dated 30.03.2012 and another notice in TNGST No.3320893/01-02 dated 10.07.2012 and quash the same and further direct the respondent herein to return the amount of Rs.12,90,521/- which has been collected under coercion and force from the petitioner herein.

For Petitioner : Mrs.G.Sumitra

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader

O R D E R

Today, the matter is called through video conferencing. By consent of both the parties, the writ petition is taken up for final disposal.

2. A show cause notice calling upon the petitioner to pay the Additional Sales Tax dues together with interest under Section 24(3) of the Tamil Nadu General Sales Tax Act has been put under challenge in the present writ petition.

3. It is a settled proposition that a show cause notice cannot be challenged by invoking Article 226 of the Constitution of India unless under exceptional circumstances, questioning the jurisdiction, etc. In the instant case, the petitioner would

submit that the claim made under the show cause notice cannot be sustained, in view of a decision of the Hon'ble Division Bench of this Court. The learned Special Government Pleader appearing for the respondent, by relying upon the counter statement, would submit that there are contra decisions in favour of the department also.

4. In my view, if the petitioner is granted liberty to rely upon such decisions by way of a reply to the impugned notice, with a consequential direction to the authorities to consider the same, the ends of justice could be secured.

5. In the light of the above observation, the petitioner herein is granted liberty to give their reply to the show cause notice dated 30.03.2012, within a period of 4 weeks from the date of receipt of a copy of this order. On receipt of such a reply, the respondent herein shall consider the same on its own merits, after giving due opportunity of personal hearing to the petitioner, within a period of 8 weeks therefrom. If necessary, such personal hearing shall be extended through video conferencing. The respondent will also be at liberty to rely upon any decisions that may be in their favour also.

6. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner
(Commercial Taxes)
Hosur (North).

+1cc to the Special Government Pleader(Taxes) in SR.NO..26147
+1cc to M/s.G.Sumitra, Advocate in SR.NO..26048

W.P.No.22388 of 2012
and
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AJS(CO)
RV(06/10/2020)