

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 25.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.27764 of 2014

and

M.P.No.2 of 2014

M/s.Sri Lakshmi Clothings,
Rep. by its Proprietor
R.Chandralekha,
No.3/808, Sri Gokula Krishna Nagar,
T.K.T.Mill, Palladam Road,
Tirupur.

...Petitioner

.Vs.

1. The Principal Secretary/
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600005.

2. The Assistant Commissioner (CT),
Rural Circle, Tirupur.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent in TIN.33882388184/2011-2012 dated 15.11.2012 and quash the same as illegal and arbitrary.

For Petitioner : Mr.G.Gopalakrishnan
for Mr.D.Muthuselvam

For Respondents: Mr.A.N.R.Jayaprathap
Special Government Pleader

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The petitioner herein is aggrieved against the refund order dated 15.11.2012.

3. Among other grounds raised, the learned counsel for the petitioner submitted that they were not given an opportunity to putforth their objections before the impugned refund order was passed.

4. A perusal of the impugned order does not indicate that the petitioner was given opportunities to putforth their objections. Accordingly, the order itself cannot be sustained. However, if the impugned order is directed to be treated as a show cause notice and the petitioner is granted liberty to give their objections to the same, the ends of justice could be secured.

5. In this background, the impugned order dated 15.11.2012 is directed to be treated as a show cause notice. Consequently, the petitioner is granted liberty to give their objections to the order dated 15.11.2012, atleast within a period of 30 days from the date of receipt of a copy of this order. On receipt of such objections, the second respondent herein shall consider it on its own merits and take appropriate course of action in accordance with law, as expeditiously as possible.

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

1. The Principal Secretary/
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600005.

2. The Assistant Commissioner (CT),
Rural Circle, Tirupur.

+1cc to the Spl Government Pleader (Taxes), Sr.No.31557
+1cc to Mr.D.Muthuselvan, Advocate, Sr.No.31379

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