



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2020

CORAM :

THE HON'BLE MR.A.P.SAHI, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.(MD) No19455 of 2013

and M.P.(MD) No.1 of 2013

WEB COPY

M/S.Alagendran Auto Agencies (P) Ltd.

Rep. by its Managing Director, A.Murugeson

177/1, North Veli Street

Madurai.

.. Petitioner

Vs

1 The State of Tamil Nadu

rep. by the Secretary to Government

Commercial Taxes and Registration Department

Fort St. George

Chennai 600 009.

2 The Special Commissioner

and Commissioner of Commercial Taxes

Commercial Taxes Department

Ezhilagam, Chepauk

Chennai - 600 005.

3 The Assistant Commissioner (CT) (FAC)

West Tower Street Circle

Madurai.

.. Respondents

PRAYER: Petition under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the impugned proceedings of the third respondent in TIN:33084802469/2011-12, dated 26.9.2013 and quash the same as illegal.

For Petitioner

: Mr.R.D.Ganesan

For respondents

: Mrs.J.Padmavathi Devi

Spl. Government Pleader

ORDER

(Order of the Court was made by *SUBRAMONIUM PRASAD, J.*)

Challenging the demand notice dated 25.9.2013 passed by the third respondent, the present writ petition has been filed.



2. It is trite law that writ courts, while entertaining writ petitions under Article 226 of the Constitution of India, should be extremely slow in accepting challenges to demand notices, and it is always open to the Assessing Officer to pass assessment order in accordance with law. Moreover, it is not the case of the petitioner that the third respondent does not have jurisdiction to pass the impugned order.

3. In view of the above, there is no ground made out to interfere with the impugned demand notice. Needless to say that it is always open to the writ petitioner to raise all his objections to the impugned demand notice. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

SASI/RSB

To:

- 1 The Secretary to Government
Commercial Taxes and Registration Department
Fort St. George
Chennai.600 009
- 2 The Special Commissioner
and Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhilagam, Chepauk
Chennai - 600 005.
- 3 The Assistant Commissioner (CT) (FAC)
West Tower Street Circle
Madurai.

COPY TO: The Section Officer, E.R.Section,
Madurai Bench of Madras High Court, Madurai.

(Note: Return the original impugned order to the learned counsel for the petitioners after substituting the same with photocopies)

+1 CC to M/s.R.D.GANESAN, Advocate (SR-7833[F] dated 24/02/2020)

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24.2.2020

SMA/05/03/2020/2P/6C