

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.5138 of 2021
and
WMP. No.5710 of 2021

M/s.Geetha Steels,
represented by its Proprietor,
S.Bakkiyaraj

...Petitioner

Vs

1. The Commercial Tax Officer (Enfo & IW),
Commercial Taxes Department,
Puducherry.
2. The Asst. Commercial Tax Officer, (Enfo & IW),
Commercial Taxes Department,
Puducherry.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records on the file of the 2nd respondent herein in impugned notice vide No.90121/CTD/Enfo.&IW/2021 dated 27.01.2021 quashing the same.

For Petitioner: Mr.P.Suresh

सत्यमेव जयते
O R D E R

This Writ Petition challenges notice dated 27.01.2021 issued by the Commercial Tax Officer (Enfo & IW)/R1. The notice refers to the detention of the petitioner's lorry for alleged violation of the provisions of the Puducherry Goods and Service Tax Act, 2017 and to opportunities granted to the petitioner to respond to the allegations in that regard by way of filing of objections and personal appearance.

2. When the matter came up for admission on 04.03.2021, the Court had expressed a prima facie view, that since the impugned communication was only a notice, which afforded opportunity to

the petitioner to appear before the authorities and put forth its case, there was no justification or warrant for interference under Article 226 of the Constitution of India.

3. Learned counsel for the petitioner then sought permission to withdraw the Writ Petition and undertook to file a memo to that effect. However, since no memo was filed, I was constrained to list the matter again today under the caption 'for withdrawal'.

4. In the course of hearing today, learned counsel for the petitioner again undertook to file a memo and he was granted time till end of business to file the same.

5. In the light of there being no memo filed, this Writ Petition is dismissed for reasons stated in paragraph 2 of this order.

6. In the light of the narration as above, I am of the view that this is an appropriate case to levy cost of Rs.2,000/- (Rupees two thousand only), payable to Cancer Institute, Adayar, Chennai within a period of one (1) week from today. Memo of compliance be filed within a period of one (1) week from today. Connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer (Enfo & IW),
Commercial Taxes Department, Puducherry.
2. The Asst. Commercial Tax Officer, (Enfo & IW),
Commercial Taxes Department, Puducherry.
3. The Director,
Cancer Institute, Adayar.

+lcc to the Government Pleader Sr.14600

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pmk[co]
srg 09/06/2021