



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.08.2021

CORAM

THE HON'BLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.41009 & 41010 of 2015
and
M.P.No.1 & 1 of 2015

Tvl.Essa Garments (P) Ltd.,
Rep.by its Managing Director,
S.Sadigali, No.44/2, Kangeyam Road,
Venkateswara Colony, Tirupur.

...Petitioner in
both WPs.

Vs

The Assistant Commissioner (CT),
Bazaar Circle, Tirupur.

... Respondents in
both WPs.

COMMON PRAYER : Writ Petitions 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 respondent in TIN. 33132427154/2014-15 & TIN. 33132427154/2015-16 respectively, dated 04.12.2015 and quash the same.

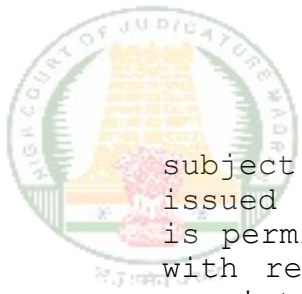
For Petitioner : Mr.R.Senniappan

For Respondent : Mr.V.Nanmaran
Government Advocate
..in both WPs.

COMMON ORDER

The writs on hand are filed challenging the notice dated 04.12.2015.

2. No writ needs to be entertained against a notice and the petitioner has to submit their objections in order to defend their case. It is brought to the notice of this Court that there are developments, occurred during the pendency of these writ petitions and the Principal Commissioner, Commercial Taxes, also issued certain guidelines / instructions in this



subject matter. In view of the fact that the Commissioner, issued certain circulars in the subject matter, the petitioner is permitted to submit their detailed objections / explanations, with reference to the impugned notice, dated 04.12.2015 and on receipt of any such objections from the petitioner, the respondent shall consider the same on merits and in accordance with law and pass appropriate orders as expeditiously as possible.

3. With these directions, these writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-IX)

// True Copy //

Sub Assistant Registrar

Pns

To

The Assistant Commissioner (CT),
Bazaar Circle, Tirupur.

+1cc to M/s.R.Senniappan, Advocate, S.R.No.39981

W.P.Nos.41009 & 41010 of 2015
and
M.P.No.1 & 1 of 2015

KSM(CO)
SU(06/09/2021)