



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10998 of 2019

&

W.M.P.No.11432 of 2019

(Through Video Conferencing)

M/s. Seenu Paper Mart.,
Represented by its Proprietor
Mr.P.Srinivasan,
No.23, Vallalar Salai, 45 Feet Road,
kamaraj Nagar,
Puducherry - 605 011.

... Petitioner

Vs

1. The Commercial Tax Officer,
Enforcement and Intelligence Wing,
100 Feet Road,
Ellapillaichavadi,
Puducherry-605 005.
2. Assistant Commercial
Tax Officer -I
Pondicherry.
3. Deputy Commercial
Tax Officer (Goods Division-II)
Pondicherry
(R2 & R3 are impleaded Suo motu order dated 25.11.2021)
(W.P.No.10998/2019)

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the impugned show cause notice issued by the respondent in No.15/CTD/Enfo. & IW/2018-19 dated 09.8.2018 and impugned notice in No.15/CTD/Enfo. & IW/2018-2019 dated 01.04.2019 and to quash both the impugned notices as issued without authority of law and contrary to the provisions of the Puducherry Value Tax Act, 2007 and the provisions of the Puducherry Goods and Services Tax Act, 2017.



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For Petitioner : Mr.P.Rajkumar
For Respondents : Mr.J.Kumaran
AGP (P)

ORDER

This writ petition has been disposed after hearing the learned counsel for the petitioner and the learned counsel for the respondent. In this writ petition the petitioner has challenged show cause notice dated 09.08.2018 and 01.04.2019 issued by the Commercial Tax Officer, Enforcement and Intelligence Wing. The petitioner has challenged both the jurisdiction of the respondent to issue the show cause notice and also the requirement in notice dated 01.04.2019 asking the petitioner to pay the balance tax and penalty as per the show cause notice and thereafter, the question of the details of tax liability would be provided by the Inspecting Authority.

2. Learned counsel for the petitioner, submits that to revise the assessment, it is jurisdictional Assessing Officer who is competent and not the Respondent (the Commercial Tax Officer, Enforcement and Intelligence Wing). Learned counsel for the petitioner further submits that the though notice dated 09.08.2018 has arrived at the differential taxable turn over, however it has not given the details of such information is not evident from a reading of the show cause notice. It is submitted that the petitioner has also replied to the show cause notice dated 09.08.2018 and called upon the respondent to drop the proceeding. Pending furnishing of the details called for the petitioner. It is submitted that in absence of the reply, the petitioner is unable to give proper reply.

3. Learned counsel for the respondent on the other hand submits that assessment will be completed by the jurisdictional Assessing Officer after furnishing the details called for recording the same this writ petition is disposed of by directing the respondent to pass a speaking order in show cause notice dated 09.08.2018 within a period of 90 days from the date of receipt of copy of this order.

4. The request of the petitioner to the respondent to furnish the information based on which the demand has been quantified shall be furnished by the respondents within a period of 30 days from the date of receipt of copy of this order. It is made clear that the petitioner shall be given an opportunity to file additional reply within a period of 30 days



thereafter. The Assessing Officer shall pass appropriate order within a period of 30 days thereafter in accordance with law after hearing the petitioner.

This writ petition and connected miscellaneous petition stands disposed of with the above directions. There shall be no order as to costs.

Note:- Respondent Nos. 2 & 3 are impleaded by suo-moto. Registry is directed to make corrections.

Sd/-
Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

nst

To

1. The Commercial Tax Officer,
Enforcement and Intelligence Wing,
100 Feet Road,
Ellapillaichavadi,
Puducherry-605 005.
2. The Assistant Commercial Tax Officer-1,
Pondicherry.
3. The Deputy Commercial Tax Officer,
(Goods Division - II),
Pondicherry.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.61064

+1cc to the Government Pleader, Puducherry, S.R.No.61570

W.P.No.10998 of 2019
&
W.M.P.No.11432 of 2019

NRL (CO)
SU(21/12/2021)