



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.02.2021

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)Nos.17587 to 17591 of 2014

and

M.P. (MD)Nos.1,1,1,1&1 of 2014

M/s.P.K.Mookanambalam & Co.,
Rep. by its Partner,
Mr.K.Arumugasamy,
No.21, Jawahar Street,
Gandhi Nagar,
Madurai-625 020.

... Petitioner in all WP's

Vs

The Assistant Commissioner (CT),
Thallakulam Assessment Circle,
C.T.Buildings,
Dr.Thangaraj Salai,
Madurai-625 020.

... Respondent in all WP's

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the impugned Revision Notice in TIN No.33094880403/2007-2008, 2008-2009,2009-2010,2010-2011 and 2011-2012 dated 05.09.2014 and 16.09.2014 respectively, issued by the respondent and quash the same as illegal, arbitrary and without jurisdiction and also barred by limitation.

For Petitioner : Mr.K.Soundararajan

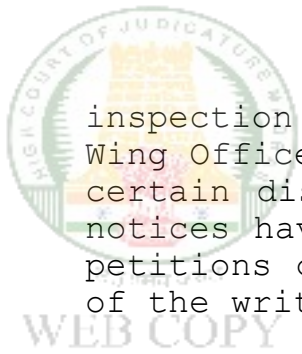
For Respondent : Mr.S.Dayalan
Government Advocate

COMMON ORDER

Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

2.The petitioner is an engineering contractor. The petitioner filed his returns and was assessed under Section 22(2) of the TNVAT Act, for the assessment years in question. While so, there was an

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inspection of the petitioner's business premises by the Enforcement Wing Officers on 29.01.2014. According to the inspecting officials, certain discrepancies were found. Based on the same, the impugned notices have been issued. The notices are challenged in these writ petitions on the grounds set out in the affidavits filed in support of the writ petitions.

3.I am not persuaded to interfere at the notice stage itself. It is well settled that the Writ Court will be justified in questioning a notice only if it is *ex facie* without jurisdiction or suffers from the vice of pre-determination. The petitioner's counsel would of-course strongly urge that the respondent has been swayed by the stand taken by the Enforcement Wing.

4.I am sure that the respondent being a quasi judicial authority, will take an independent view of the matter. These Writ Petitions are therefore disposed of by giving liberty to the petitioner to offer their objections.

5.The petitioner's counsel states that such objections will be offered within a period of four weeks from the date of receipt of a copy of this order.

6.The respondent is of-course obliged to grant personal hearing to the petitioner. The respondent must also call for the relevant records maintained by the petitioner herein and after scrutiny of the same, come to an independent decision. I reiterate that the respondents ought not to mechanically confirm the stand taken by the Enforcement Wing.

7.With these clarifications, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

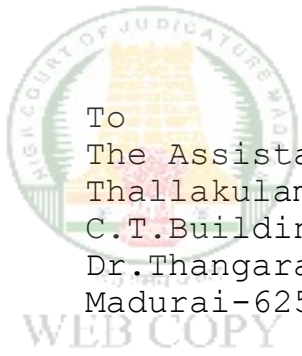
Assistant Registrar (CS-III)

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/ /2021

Sub Assistant Registrar

Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.



To
The Assistant Commissioner (CT),
Thallakulam Assessment Circle,
C.T.Buildings,
Dr.Thangaraj Salai,
Madurai-625 020.

+1 CC to M/s.SPL GP (SR-5685[F] dated 17/02/2021)

+5 CC to M/s.K.SOUNDARARAJAN, Advocate (SR-5807[F] dated 18/02/2021)

W.P. (MD) Nos.17587 to 17591 of 2014
and
M.P. (MD) Nos.1,1,1,1&1 of 2014
16/02/2021
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