



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.02.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.14883 of 2015 and

M.P.(MD)No.1 of 2015 & W.M.P.(MD)No.14518 of 2016

WEB COPY

Tvl.P.C.S.Traders,
Rep. by its Prop.P.C.S.Govindaraja Perumal,
No.112/4, Katchery Road,
Virudhunagar District.

... Petitioner

Vs.

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Department of Commercial Taxes,
Fort St. George, Beach Road,
Chennai - 600 009.

2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk,
Chennai - 600 005.

3. The Commercial Tax Officer(FAC),
C.T.Buildings, Madurai Road,
Virudhunagar.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to Pre Revision Notice issued by the third respondent in TIN 33275721100/13-14 dated 11.08.2015 received by the petitioner on 12.08.2015 and to follow the directions of this Court issued in W.A.No.465 etc. of 2007 dated 24.04.2007 reported in 8 VST 97 and quash the same.

For Petitioner : Mr.A.Chandrasekar

For Respondents : Ms.J.Padmavathi Devi,

Special Government Pleader.

* * *



O R D E R

Heard the learned counsel on either side.

2. It is seen that the petitioner has come to this Court at the stage of pre-revision notice itself. Therefore, I am not inclined to interfere at this stage. However, the petitioner is given liberty to offer his objections with respect to the impugned show cause notice within a period of four weeks from the date of receipt of a copy of this order. If the third respondent is not satisfied with the stand taken by the petitioner, then the third respondent will have to afford an opportunity of personal hearing to the petitioner herein before passing final orders.

3. I make it clear that I have not gone into the merits of the mater. All the contentions of the petitioner are left open. The petitioner's counsel states that in view of the subsequent rulings, the legal position is in favour of the petitioner. I may not make any observation on his contention. I expect that the third respondent will consider all the contentions on merits and finalise the issue.

4. This writ petition stand disposed of on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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.

PMU

To:

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3. The Commercial Tax Officer (FAC),
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Virudhunagar.

+1 CC to M/s.A.CHANDRASEKARAN, Advocate (SR-7879[F] dated
01/03/2021)

+1 CC to M/s.SPL GP (SR-7898[F] dated 01/03/2021)

W.P. (MD) No.14883 of 2015

26.02.2021

GS (04.05.2021) 3P 6C