BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.06.2022

CORAM

THE HONOURABLE MR.JUSTICE M.NIRMAL KUMAR

W.P(MD).No.12938 of 2022
and
W.M.P(MD).No.9188 of 2022

Dharmalingam ... Petitioner

Vs.

The State Tax Officer (Distric),
Karur-4-West Zone,
Commercial Taxes Building,
RDO Campus,
North Pradhakshanam Road,
Karur. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned notice issued by the respondent in Na.ka.No.259/2004/m3 dated 17.11.2021, as illegal.

For Petitioner : Mr.Shaazim Shagar
For Mr.D.Anandkumar
For Respondent : Mr.P.Subbaraj
Special Government Pleader

ORDER

The writ petition has been filed for a writ of Certiorari to quash the impugned order in Na.Ka.No. 259/2004/m3, dated 17.11.2021 calling upon the petitioner to pay the tax due pertaining to one Amrin Jewellers to the tune of Rs.1,14,436/- for which the revenue proceedings initiated by the State Tax Officer, Karur.

2. The contention of the petitioner is that the notice was bad in law for the reason that the petitioner had purchased the property only in the year 2008. The property was purchased from one Kalandar Badsha during the year 1991 vide Document No.196 of 1991 by Hajee K.A.Jabarulla. The petitioner purchased the property from one K.C.Abdul Jabbar vide Document No.1120 of 2008 on 22.04.2008. Now, the notice issued calling upon the petitioner to pay the arrears of Amrin Jewellers to a sum of Rs.1,14,436/- along with the interest of Rs.4,54,692/- in total of Rs.5,69,128/- is not proper.

3. The learned Special Government Pleader for the respondent submits that after enquiry found that the petitioner is a subsequent pruchaser. He further submits that if the petitioner approaches the respondent and makes his representations along with the documents, the same will be considered and appropriate orders will be passed.

4. In view of the above, the petitioner is directed to appear before the respondent within a period of two weeks from the date of receipt of copy of this order. Thereafter, it is for the petitioner to make his representations along with the supporting documents. The respondent is directed to consider the same and pass appropriate orders within a period of two weeks thereafter.

5. The writ petition stands disposed of with the above direction. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-II)

// True Copy //

/07/2022

Sub Assistant Registrar(CS)

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To

The State Tax Officer (Distric),
Karur-4-West Zone,
Commercial Taxes Building,
RDO Campus,
North Pradhakshanam Road,
Karur.

+1 CC to M/s.SPL.GP (SR-27970[F] dated 24/06/2022)

W.P(MD).No.12938 of 2022
23.06.2022

nsn(CO)
TR(01.07.2022) 2P 3C