



W.P.No.18669 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2024

WEB COPY

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No. 18669 of 2007
and M.P.No.1 of 2007

M/s.G.Nageswaran

.. Petitioner

Vs

The Commercial Tax Officer,
Ponneri Assessment Circle,
Ponneri.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for and quash the impugned proceedings of the respondent in TNGST/1701523/06-07 DATED 30.4.2007.

For Petitioner : Mr.Rajavel
for Mr.A.R.Jeyasanker

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

The challenge in this Writ Petition is to notice dated 30.04.2007 proposing levy of tax on 3 JCB Excavators under the provisions of the Tamil Nadu Tax of Entry on Motor Vehicles into Local Areas Act, 1996,



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(in short, 'Act'). The Assessing Authority has called for objections and in
stead of replying to the same, the present Writ Petition is filed.

2. Mr.Rajavel, learned counsel appearing for Mr.A.R.Jeyasanker, learned counsel on record for the petitioner would only seek time to file objections to the impugned notice and in light of there being no objection to the request by the respondent, we permit the petitioner to file objections.

3. Objections if filed by the petitioner within four (4) weeks from today will be adjudicated upon by the assessing authority, petitioner heard and speaking orders of assessment passed in accordance with law, within a period of four (4) weeks from date of personal hearing.

4. This Writ Petition is dismissed though with liberty as aforesaid. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [G.A.M., J]
18.09.2024

Index:Yes/No

Neutral Citation:Yes

speaking order

sl

**Note: Registry is directed to issue this order
on or before 19.09.2024.**

To



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The Commercial Tax Officer,
Ponneri Assessment Circle,
Ponneri.



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DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

sl

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