



WP(MD)Nos.17585, 17586 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 21.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)Nos.17585, 17586 of 2023

and

WMP(MD)Nos.14678, 14680 of 2023; 365, 406 of 2024

M/s.V.R.Anbu & Bros.,
Rep. by its Partner,
No.443, Bazaar,
Virudhunagar – 626 001.

.. Petitioner in both WPs

v.

The State Tax Officer – I,
Virudhunagar Assessment Circle,
Virudhunagar – 626 001.

.. Respondent in both WPs

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorari calling for the records of the respondent in TIN/33815721385/2013-14 & 2014-15, respectively, dated 22.06.2023 and quash the same.



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For Petitioner : Mr.B.Raveendran

For Respondent : Mr.A.Baskaran,
Additional Government Pleader

[In both WPs]

COMMON ORDER

The order impugned in these writ petitions are only show cause notices calling upon the petitioner to offer their explanation. At this stage, this Court is not supposed to interfere, unless the petitioner alleges *mala fide* or that the notices were issued without jurisdiction.

2.The petitioner has not raised any such grounds and as such, this Court is not inclined to entertain these writ petitions. The petitioner shall appear before the respondent and offer his explanation, if any, on **04.04.2024**. The respondent shall consider the same and pass appropriate orders. If the petitioner is not satisfied with the order passed by the respondent, it is always open to him to challenge the same in the manner known to law.



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Accordingly, both the writ petitions stand disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **21.03.2024**
NCC : Yes / No
Internet : Yes
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Note:

Issue order copy by **26.03.2024**

To

The State Tax Officer – I,
Virudhunagar Assessment Circle,
Virudhunagar – 626 001.



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B.PUGALENDHI, J.

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