



WEB COPY

W.P.Nos.6888 & 7585 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2025

CORAM

**THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and**

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.6888 & 7585 of 2012

and

M.P.Nos.1 and 1 of 2012

and

W.M.P.No.22795 of 2019

W.P.No.6888 of 2012

M/s.Kaleesuwari Oil Store, Rep. by its Proprietrix,
No.1, Kalingarayan Mudali Street,
Chennai – 600 021.

... Petitioner(s)

Vs.

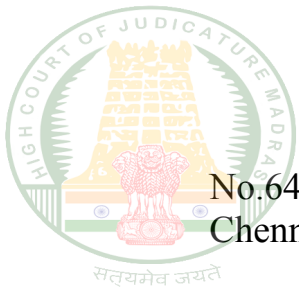
The Assistant Commissioner (CT),
Washermanpet II Assessment Circle,
Chennai.

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in proceedings in TNGST / 1280123 / 2006-07, quash the notice dated 28.02.2012 issued therein.

W.P.No.7585 of 2012

M/s.Kaleesuwari Refinery Private Limited



No.64, Telugu Chetty Street,
Chennai – 600 021.

W.P.Nos.6888 & 7585 of 2



... Petitioner(s)

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Vs.

The Assistant Commissioner (CT),
Washermanpet II Assessment Circle,
Chennai.

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in proceedings in TNGST / 33391280956 / 2006-07, quash the notice dated 28.02.2012 issued therein.

In Both Petitions

For Petitioner(s) : Mr.C.Subramanian for
Mr.B.Raveendran

For Respondent(s) : M/s.Amirtha Dinakaran,
Government Advocate

COMMON ORDER

(Order of the Court was made by **S.M.SUBRAMANIAM, J.**)

These writ petitions have been filed challenging the notice dated 28.02.2012.

2. A perusal of the notice reveals that the Assistant Commissioner



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had arrived at a proposal and issued the impugned show cause notice to afford an opportunity to the writ petitioners. The writ petitioners, instead of filing an objection on the proposal, have instituted the present writ petitions.

3. No writ against a show cause notice is maintainable unless such notice has been issued by an incompetent authority having no jurisdiction, or tainted with the allegations of *mala fides*. In all other circumstances, the noticee is expected to submit objections, if any, to the competent authority for effective disposal of the issues raised in the show cause notice.

4. Granting liberty to the writ petitioners to submit its objections, if any, the present writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

(S.M.S.,J.) (C.S.N.,J.)
01.09.2025

skr
Index : Yes / No
Speaking order / Non-speaking order
Neutral Citation : Yes / No

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To



W.P.Nos.6888 & 7585 of 2



The Assistant Commissioner (CT),
Washermanpet II Assessment Circle, Chennai.

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W.P.Nos.6888 & 7585 of 2



S.M.SUBRAMANIAM, J.
and
C.SARAVANAN, J.

skr

W.P.Nos.6888 & 7585 of 2012

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