

(2011) 03 MAD CK 0453

In the Madras High Court

Case No : Writ Petition No. 3388 of 2011

Cyrstal Copier Systems Private Ltd.

APPELLANT

Vs

The Commercial Tax Officer

RESPONDENT

Date of Decision : 02-03-2011

Acts Referred:

Citation : (2011) 03 MAD CK 0453

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : P. Rajkumar, for the Appellant; K. Radhakrishnan, Government Advocate (Taxes), for the Respondent

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing for the Petitioner and the learned Counsel appearing for the Respondent.

2. The main contention of the learned Counsel appearing on behalf of the Petitioner is that the impugned order, dated 30.12.2010, had been issued by the Respondent, without giving the Petitioner an opportunity to raise its objections.

3. Even though the learned Counsel appearing on behalf of the Respondent had produced the relevant records he has not been in a position to show as to when the notice had been served on the Petitioner, in respect of the assessment year 2001-2002. Further, the impugned order does not contain the date on which the notice had been served on the Petitioner.

4. In such circumstances, the impugned order of the Respondent dated 30.12.2010, is set aside. It is made clear that it would be open to the Respondent to issue a notice to the Petitioner, with regard to the payment of the General Sales Tax, by the Petitioner, in respect of the assessment year 2001-2002, at the address furnished in the affidavit filed in support of the writ petition. On receipt of such notice, the Petitioner shall raise its objections, within 15 days thereafter. On receipt of the objections from the Petitioner the Respondent shall pass appropriate orders thereon, on merits and in accordance

with law, as expeditiously as possible, after giving an opportunity of hearing to the Petitioner.