(2011) 03 MAD CK 0461

In the Madras High Court

Case No : Writ Petition No. 469 of 2011

Kandasamy Spinning Mills (P) Ltd. APPELLANT

Vs

The Assistant Commissioner (CT) RESPONDENT

Date of Decision : 07-03-2011

Acts Referred:
Tamil Nadu General Sales Tax Act, 1959 — Section 24(3)

Citation : (2011) 03 MAD CK 0461

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Inbarajan, for the Appellant; R. Mahadevan, Additional Government Pleader (Taxes), for the Respondent

Final Decision : Allowed

Judgement

M. Jaichandren, J.—The main contention of the learned Counsel appearing for the Petitioner is that the necessary particulars as to how the penal interest, u/s 24(3) of the Tamil Nadu General Sales Tax Act, 1959, had been calculated in the impugned notice of the Respondent, dated 23.12.2010. Therefore, he had prayed that the impugned notice, dated 23.12.2010, may be set aside, leaving it open to the Respondent to issue a fresh notice, giving all the necessary particulars to enable the Petitioner to raise his objections, if any.

2. The learned Additional Government Pleader appearing for the Respondent has no objection for such an order being passed by this Court.

3. Hence, the impugned notice of the Respondent, dated 23.12.2010, is set aside, leaving it open to the Respondent to issue a fresh notice to the Petitioner giving all the necessary particulars as to how the interest had been calculated for the various assessment years, as per Section 24(3) of the Tamil Nadu General Sales Tax Act, 1959. Thereafter, the Petitioner may raise its objections, if any, with regard to the notice to be issued by the Respondent. If objections are raised by the Petitioner, the same shall be considered and appropriate orders may be

passed by the Respondent, as per law.

The writ petition stands allowed accordingly. No costs. Connected M.P. No. 1 of 2011 is closed.

