(2011) 03 MAD CK 0004

In the Madras High Court

Case No : Writ Petition No. 3262 of 2011

Rohini Mills Pvt. Ltd. APPELLANT

Vs

The Assistant Commissioner (CT) RESPONDENT

Date of Decision : 16-03-2011

Acts Referred:

Tamil Nadu General Sales Tax Act, 1959 — Section 16(2)

Citation : (2011) 03 MAD CK 0004

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Inbarajan, for the Appellant; K. Radhakrishnan, Government Advocate, for the Respondent

Judgement

M. Jaichandren, J.—At this stage of the hearing of the writ petition, the learned Counsel appearing for the Petitioner had submitted that it

would suffice if the impugned order of the Respondent, dated 13.12.2010, is set aside and if the Petitioner is permitted to raise detailed objections

to the notice, dated 14.10.2010, including the aspect relating to the jurisdiction of the Respondent to levy the penalty, u/s 16(2) of the Tamil Nadu

General Sales Tax, Act, 1959.

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

3. In such circumstances, the impugned order of the Respondent, dated 13.12.2010, is set aside. The Petitioner is permitted to raise detailed

objections to the notice, dated 14.10.2010, issued by the Respondent, within a period of fifteen days from the date of receipt of a copy of this

order. On receipt of such objections, the Respondent shall consider the same and pass appropriate orders thereon, on merits and in accordance with law, within a period of eight weeks, after giving him an opportunity of personal hearing to the authorised representative of the Petitioner.

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

