



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 31.01.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P (MD) No.21131 of 2017
and
W.M.P. (MD) No.17379 of 2017

M/s.Janapriyia Maligai
rep. By its Partner M.Syed Mohamed

... Petitioner

Vs.

1. The Assistant Commissioner - II (CT),
Palani - II Assessment Circle,
Ramalingam First Street,
Shanmugapuram,
Palani - 624 601,
Dindigul District.

2. The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi,
Pudukkottai District.

... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the first respondent in TNGST No.5361395/2006-07 dated 08.02.2011 which was served on the petitioner on 26.10.2017 and quash the same as illegal, arbitrary and against the principles of natural justice.

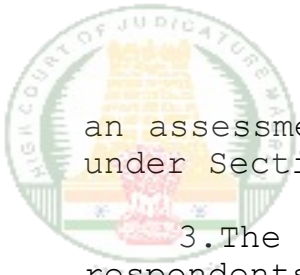
For Petitioner	: Mr.K.Soundararajan
For Respondents	: Mr.S.Srimathy Special Government Pleader

ORDER

The petitioner in this case had earlier filed W.P.(MD) No.18914 of 2016, questioning the recovery proceedings initiated by the department. The plea taken by the writ petitioner in the said writ petition was that he was not served with any assessment order. After the filing of the writ petitioner, the respondent served a copy of the order dated 08.02.2011.

<https://hcservices.ecourts.gov.in/hcservices/>

2.The learned counsel for the petitioner would submit that such



an assessment order could have been passed only after giving notice under Section 12(2) of Tamil Nadu General Sales Act, 1959.

3.The learned Special Government Pleader appearing for the respondents is not in a position to rebut this factual assertion.

4.In such view of the matter, the assessment order impugned in this writ petition is quashed. Liberty is of course given to the respondents to proceed afresh in accordance with law. It is made clear all the pleas available to the writ petitioner are left open.

5.This writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (RTI)

/True Copy/

Sub Assistant Registrar

To

1. The Assistant Commissioner - II(CT),
Palani - II Assessment Circle,
Ramalingam First Street,
Shanmugapuram,
Palani - 624 601,
Dindigul District.

2. The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi,
Pudukkottai District.

+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 45978
+ 1 CC TO Mr.K.SOUNDARARAJAN, ADVOCATE IN SR No. 45414

ARUL

TE/SV-MMS/SAR-3 : 19/02/2018 : 2P/5C

W.P(MD)No.21131 of 2017 and
W.M.P. (MD) No.17379 of 2017
31.01.2018
(1/2)