

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 16.2.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2305 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s. Naveen Cotton Mill Pvt. Ltd.
Rep.by its Managing Director
R.Anand
No.4/72 S.V.Colony
2nd Street P.N.Road
Tiruppur 641 602

.... Petitioner

vs.

1. The Assistant Commissioner (CT)
Lakshmi Nagar Circle Tiruppur

2. The Commercial Tax Officer
Enforcement-II Pollachi

.... Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the 1st respondent pursuant to the impugned order passed in A3/STCI/R1 in TIN No.33172503665 dated 19.1.2015 and quash the same.

For Petitioner : Mr.K.R.Krishnan

For Respondents : Mr.A.N.R.Jayapratap, AGP (T)

ORDER

Petitioner has come forward with the aforesaid prayer.

2. The contention of the petitioner is that without any assessment order, the impugned notice dated 19.1.2015 has been issued and the entire amount has been attached by force.

3. The respondent admits that there is no assessment order. Admittedly, there is no assessment order and therefore, the impugned notice dated 19.1.2015 is illegal and is liable to be set aside. The amount attached shall be released forthwith and it is open to the authority to pass assessment orders on merits after giving opportunity to the petitioner to put forth their submissions, and even thereafter, if they find any default or non-compliance, it is open to the authorities to initiate appropriate proceedings in accordance with law for recovery of the amount. The impugned proceedings is set aside.

4. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petitions are closed.

Sd/-
Asst. Registrar

/true copy/

Sub Asst. Registrar.

ssk.

To

1. The Assistant Commissioner (CT)
Lakshmi Nagar Circle Tiruppur
2. The Commercial Tax Officer
Enforcement-II Pollachi

+1cc to Mr.K.R.Krishnan, Advocate, S.R.No.8192
+1cc to the Government Pleader, S.R.No.8244

RK(CO)
CA(27/02/2015)

W.P.No.2305 of 2015

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