

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2015

CORAM:

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.NOS.4071 TO 4074 OF 2015

AND M.P.NOS.1 OF 2015

M.Rajkumar

..... Petitioner
in all W.Ps

Vs.

The Assistant Commissioner (CT)
Erode Rural Circle,
C.T.Buildings, Brough Road,
Erode - 638 001.

..... Respondent
in all W.Ps

Prayer: Writ Petition in W.P.No.4071 of 2015 is filed under Article 226 of the Constitution of India seeking for the relief of issuance of a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33395201308/ 2009-10 dated 31.7.2014 and quash the same as illegal and contrary to the provisions of the Act and direct the respondent to pass a assessment order afresh after affording the reasonable opportunity of being heard.

Writ Petition in W.P.No.4072 of 2015 is filed under Article 226 of the Constitution of India seeking for the relief of issuance of a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33395201308/ 2010-11 dated 31.7.2014 and quash the same as illegal and contrary to the provisions of the Act and direct the respondent to pass a assessment order afresh after affording the reasonable opportunity of being heard.

Writ Petition in W.P.No.4073 of 2015 is filed under Article 226 of the Constitution of India seeking for the relief of issuance of a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33395201308/ 2011-12 dated 31.7.2014 and quash the same as illegal and contrary to the provisions of the Act and direct the respondent to pass a assessment order afresh after affording the reasonable opportunity of being heard.

Writ Petition in W.P.No.4074 of 2015 is filed under Article 226 of the Constitution of India seeking for the relief of issuance of a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33395201308/ 2012-13 dated 31.7.2014 and quash the same as illegal and contrary to the provisions of the Act and direct the respondent to pass a assessment order afresh after affording the reasonable opportunity of being heard.

For Petitioner in : Mr.A.Thiagarajan,
all W.Ps Senior Counsel
for Mr.S.Karunakar

For Respondent : Mr.A.N.R.Jayapratap,
all W.Ps Addl.Govt.Pleader (Taxes)

COMMON ORDER

When the matter is taken up for hearing, the learned Additional Government Pleader appearing for the respondent has brought to the attention of this Court that the issue involved in these writ petitions is covered by a Division Bench decision of this Court in the case of U.S.A.Agencies & Others Vs. Commercial Tax Officer, Attur (Rural) Assessment Circle, Attur and others ((2013) 66 VST 75 (Mad.) and the learned counsel for the petitioner is unable to refute the said contention. However, learned counsel for the petitioner submitted that the issue is pending before the Supreme Court in S.L.P. for consideration.

2. Therefore, depending upon the outcome of the result in the S.L.P, it is open to the petitioner to agitate the same in the manner known to law and in accordance with law. With the said observation, the writ petitions are dismissed. However, there is no order as to costs. Consequently, the connected miscellaneous petitions are also dismissed.

Sd/-

Assistant Registrar

/ True Copy /

WEB COPY

Sub Assistant Registrar

usk

To

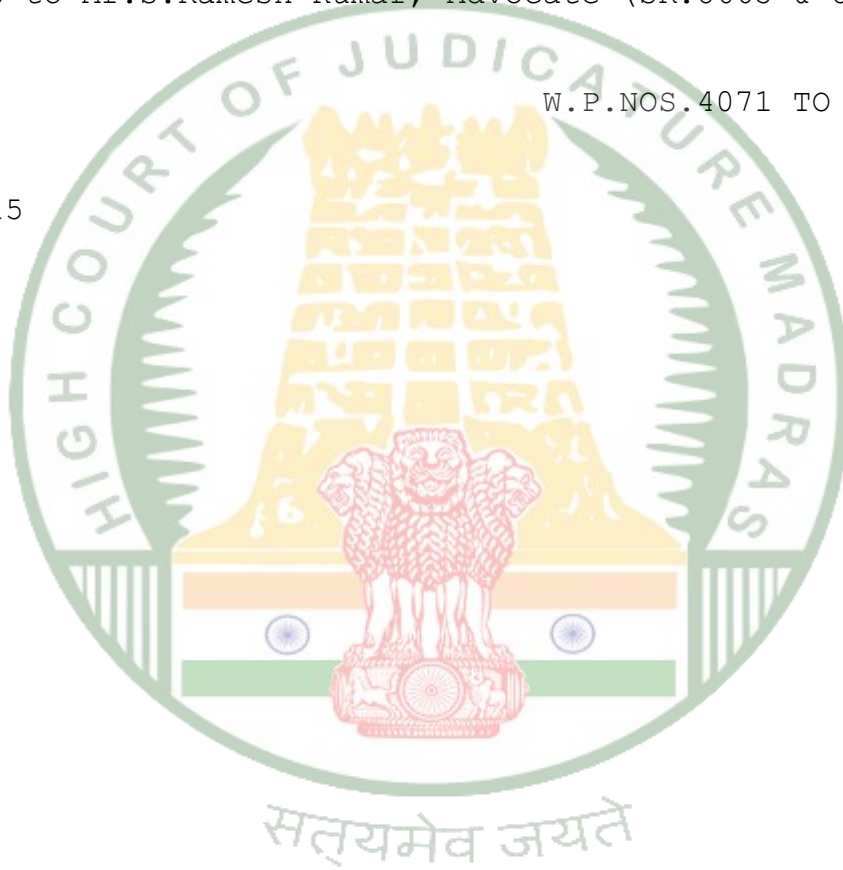
The Assistant Commissioner (CT)
Erode Rural Circle,
C.T.Buildings, Brough Road,
Erode - 638 001.

+ One cc to Special Govt. Pleader (Taxes) (S.R.8744)

+ Two CC's to Mr.S.Ramesh Kumar, Advocate (SR.8665 & 8666)

W.P.NOS.4071 TO 4074 OF 2015

MSM(CO)
JK 21/02/15



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