

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 13.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7196 of 2015

and

M.P.No.1 of 2015

Tvl.Selliyamman Spinning Mills (P) Ltd.,
represented by its Director,
K.Rajendran,
No.5, Selliyamman Nagar,
Mettupatti Post,
Seshanchavadi, Salem. ...Petitioner

vs

The Assistant Commissioner (CT),
Salem (Rural) Assessment Circle,
Salem. ...Respondent

Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari filed Mandamus calling for the records on the file of the respondent in CST.409756/2013-14 dated 02.02.2015 and quash the same as being contrary to the principles of natural justice, without jurisdiction and authority of law and further direct the respondent to pass order afresh in accordance with law.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (Taxes)

O R D E R

The only ground on which the petitioner challenges the impugned order of assessment is that the impugned order has been passed on account of the failure of the petitioner to produce declaration forms and certificates in support of their claim of concession rate of tax and exemption and that they are now available.

2. Heard Mr.R.Senniappan, learned counsel for the petitioner. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, takes notice for the respondent.

3. Since the petitioner has today brought the entire declaration forms and certificates in support of their claim of concession rate of tax and exemption, this Court thinks that giving one opportunity to the petitioner will meet the ends of justice.

4. Therefore, the Writ Petition is allowed, setting aside the impugned order and directing the petitioner to produce the declaration forms and the certificates in support of their claim of concession rate of tax and exemption, within a period of ten days from the date of receipt of a copy of this order. Upon receipt of such forms and certificates, the respondent shall examine their genuineness and pass appropriate orders. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Salem (Rural) Assessment Circle,
Salem.

+ 1 cc to Mr.R. Senniappan, Advocate SR.14240

+ 1 cc Government Pleader Sr.14449

RK(CO)
EU 30.03.2015

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सत्यमेव जयते

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