IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 25.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.8564,8565,8566 and 8567 of 2015

M/s. Sumanth & Co
rep by its partner
No.108, Luz church road
Mylapore
Chennai-600 004 ... Petitioner in all cases

Vs.

The Assistant Commissioner(CT)
Mylapore Assessment circle
Chennai-600 028 ... Respondent in all the cases

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN:33350702276/2010-11,2011-12,2012-13 and 2013-14 respectively dated 30.12.2014 and quash this assessment order as illegal and direct the respondent to pass order by following the principle of law laid down by the orders of the Division Bench of the Supreme Court in 109 STC 439 (SC) after giving an opportunity of personal hearing and to consider the objections filed by the petitioner on 06.02.2015.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.Kanmani Annamalai, AGP(T)

COMMON ORDER

Petitioner has come forward with the aforesaid prayer.

2. The respondent issued a notice in TIN.Nos.33350702276/2010-11,2011-12,2012-13 and 2013-14 dated 07.11.2014 to the petitioner to submit its objection with regard to the proposal within 15 days. The petitioner, pursuant to the said notice, submitted the objection. The petitioner took up a conetntion that the Hon'ble Supreme court has deprecated the practice of cancelling the registration of dealers retrospectively. The petitioner in the

representation referred to the judgment of the Apex court in Maharashtra v. Suresh Trading Company (109 STC 439). Without considering the same, the respondent has passed the impugned order in Tin Nos. 33350702276/2010-11,2011-12,2012-13 and 2013-14 dated 30.12.2014. The petitioner wanted the respondent to consider and dispose of the matter based on the judgment of Supreme court.

3. Heard the learned counsel for the petitioner and the learned Additional Government (Taxes) Pleader appearing for the respondents.

4. The petitioner was issued with a notice by the respondent on 07.11.2014 calling upon the petitioner to show cause as to why proposal should not be confirmed. Without considering the petitioner's representation the respondent has confirmed the proposal by impugned order dated 30.12.2014. The petitioner is now relying on the judgment of the Supreme court cited supra to change the view.

5. The respondent is directed to consider the objection submitted by the petitioner in the light of the law declared by the Supreme Court and more particularly, in Maharashtra v. Suresh Trading Company (109 STC 439). Such exercise shall be completed within a period of two months from the date of receipt of a copy of this order.

6. The writ petitions are allowed to the extent indicated above. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner(CT)
Mylapore Assessment circle
Chennai-600 028

+1cc to Mr.C.Baktha Siromani, Advocate, S.R.No.16822
+1cc to the Special Government Pleader(Taxes), S.R.No.17314

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SKV(CO)
CA(16/04/2015)