

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16-12-2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

WRIT PETITION No.18619 OF 2004

M/s.D.S.M.Agencies,
9, 15th Cross Street,
Shastri Nagar, Adyar,
Chennai-600 020.

... Petitioner

-Vs-

The Commercial Tax Officer,
Adyar II Assessment Circle,
Chennai-600 028.

... Respondent

Writ Petition under Article 226 of the Constitution of India, praying for issuance of a writ of certiorari, to call for the records of the respondent in TNGST/0961166/2002-2003, and quash the pre-assessment notice, dated 31.05.2004, as illegal.

For petitioner : Mr.B.Raveendran

For respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

The petitioner is an agent of the Principal at Mumbai, who acts only on commission basis. Certain transactions have been proposed to be taxed and a notice to that effect is issued. The said Pre-Assessment Notice, issued by the respondent, for the year 2002-2003, is challenged, for which, the petitioner is expected to file, only a reply, since the matter involves various factual aspects.

2. Hence, this Writ Petition is disposed of, directing the petitioner to file an appropriate reply to the impugned Pre-Assessment Notice, dated 31.05.2004, of the respondent, within a period of three weeks, from the date of

receipt of a copy of this order, failing which, the respondent is directed to pass appropriate orders on merits, forthwith. No costs. Consequently, the connected W.P.M.P.No.22187 of 2004 is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

dixit

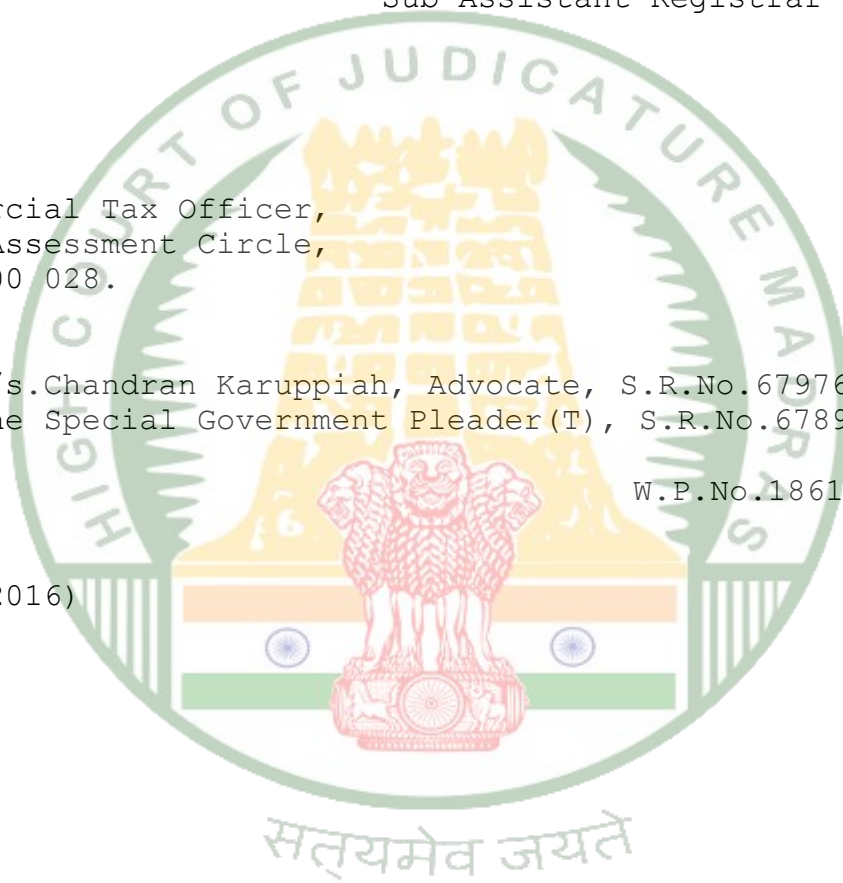
To

The Commercial Tax Officer,
Adyar II Assessment Circle,
Chennai-600 028.

+1cc to M/s.Chandran Karuppiyah, Advocate, S.R.No.67976
+1cc to the Special Government Pleader(T), S.R.No.67893

W.P.No.18619 OF 2004

MP(CO)
CA(18/01/2016)



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