BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.02.2015

CORAM:

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P.(MD).No.1828 of 2015
and
M.P.(MD) No.1 of 2015

K.Mangayarkarasi :Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer - I,
Commercial Taxes Office,
No.A-8, Ramalingam 1st Cross Street,
Shanmugapuram, Palani,
Dindigul District - 624 601. :Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the second respondent in TIN.333385280223/2013-14, dated 06.01.2015 and quash the same and to consequently direct the second respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.A.Muthukaruppan
Additional Government Pleader

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ORDER

This Writ Petition has been filed challenging the impugned proceedings of the second respondent in TIN.333385280223/2013-14, dated 06.01.2015 and consequently to direct the second respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

2.The only ground raised by the petitioner is that she has filed a revised return on 19.06.2014 but unfortunately the authority concerned has passed the order even without taking into consideration the revised return. In fact in the reply given by the petition on 05.01.2015, she has specifically mentioned about the filing of revised return.

3.The learned Additional Government Pleader appearing for the respondents would submit that it is verified that the revised return has been filed by the petitioner on 19.06.2014.

4.In view of the specific stand taken by the petitioner that in spite of the revised return filed by her, the authority concerned has not taken into consideration the revised return before passing the order, the impugned order dated 06.01.2015 is set aside. Further, the authority concerned is directed to pass orders after taking into consideration the revised return filed by the petitioner on 19.06.2014.

5.In the result, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar

To

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer - I,
Commercial Taxes Office,
No.A-8, Ramalingam 1st Cross Street,
Shanmugapuram, Palani,
Dindigul District - 624 601.

+1CC to M/s.B.Pooban, Advocate in SR.7757

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and
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srm
PBK 09/04/2015 ::2P-4C: