

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Date:- 01.06.2016

Coram

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.15191 of 2016
and
W.M.P.No.13237 of 2016

Agate Finance Ltd
Rep. by its Director
Mr.S.Mohammed Amanulla

..Petitioner

/vs/

Commercial Tax Officer
Pondy Bazaar Assessment Circle
No.46, Greenways Road
Chennai-600 028.

...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the Respondent to furnish to the Petitioner such particulars as sought for by the petitioner by way of its letter dated 02.09.2015 addressed to the Respondent, before proceeding to make any assessment or before levying any penalty to the Petitioner under the erstwhile Tamil Nadu General Sales Tax Act, 1959 for the assessment years 1997-98 and 2000-01, pursuant to the order of the Tamil Nadu Sales Tax Appellate Tribunal in STA.Nos. 302/2006 and 284/2007.

For Petitioner : Mr.Suhrith Parthasarathy
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

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O R D E R

The petitioner seeks for a direction upon the respondent to furnish the particulars sought for by the petitioner in their letter dated 02.09.2015 before proceeding to make any assessment or levying any penalty in respect of the assessment years 1997-98 and 2000-01.

2. The petitioner would plead various reasons for not able to trace out the records and therefore, the petitioner wants certain records from the respondent.

3. The learned counsel appearing for the respondent would submit that the proceedings are pending before the various Forums, such as Tribunal, Appellate Authority as well as before the Assessing Officer and if the petitioner applies for certified copies before the concerned authorities in those pending proceedings, they will definitely furnish the copies of the available records.

4. The learned counsel for the petitioner is agreeable to instruct his client to approach the authorities for issuance of certified copies of records, which they seek for.

5. In the light of the above, the Writ Petition stands disposed of giving liberty to the petitioner to apply for the certified copies of the records available before the respondent or before the Appellate Authority or before the Tribunal and if such application is filed and the same is order, the authorities shall consider the representation on merits as expeditiously as possible. No costs. Consequently, connected Miscellaneous Petition is closed.

mra

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To:

The Commercial Tax Officer
Pondy Bazaar Assessment Circle
No.46, Greenways Road
Chennai-600 028.

+ 1 cc to Mr.Arun Karthik Mohan, Advocate S.R.No.29159

+1 cc to the Spl. Government Pleader (Taxes), Hct, Mds-104.
S.R.No.29362

KR/9/6/16

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