

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:12.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.35052/2014 & MP.No.1/2014

Reliable Minerals & Metals Pvt.
Ltd., 20/1, EK Agraharam Street
Chennai-3 rep.by its Managing Director
H.Sattyanarayan

.. Petitioner

Vs.

The Assistant Commissioner [CT]
Moore Market [South] Assessment
Circle, Chennai-01.

.. Respondent

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records of the respondent in TIN No.33960361325/2014-15 dated 28.11.2014, quash the same.

For Petitioner : Mr.S.Ravee Kumar

For Respondent : Mr.Manokaran Sundaram, AGP

ORDER

Heard Mr.S.Ravee Kumar, learned counsel for the petitioner and Mr.Manokaran Sundarama, learned Additional Government Pleader for the respondent and with their consent, the Writ Petition is taken up for final disposal.

2.The petitioner has filed this Writ Petition challenging a provisional assessment order for part of the year 2014-2015.

3.The learned Additional Government Pleader fairly states that the assessment year is already over, the impugned order may be set aside and the Assessing Officer may be directed to assess the turnover for the entire year.

4.Accordingly, the Writ Petition is allowed and the impugned order in TIN No.33960361325/2014-15 dated 28.11.2014 is quashed. The respondent is directed to initiate fresh proceedings after following due process of law and affording an opportunity of personal hearing to the petitioner. It is made clear that the respondent while doing the fresh

assessment should not be in any manner influenced by any of the observations made by him in the impugned order dated 28.11.2014 since the same has been quashed by this Court. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sgl

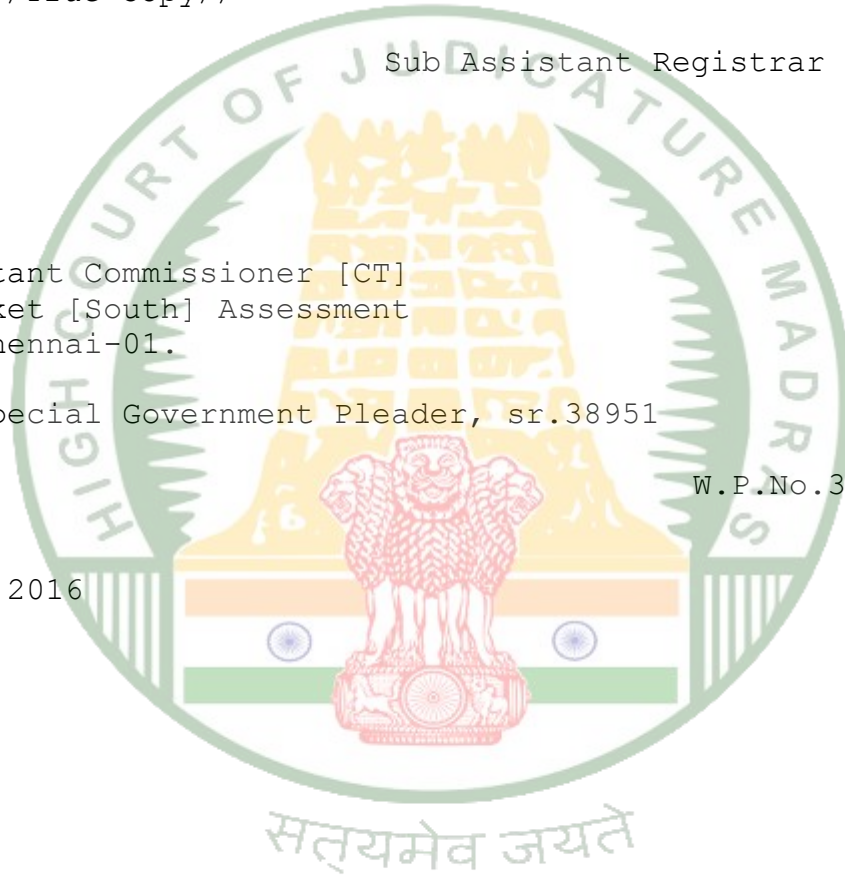
To

The Assistant Commissioner [CT]
Moore Market [South] Assessment
Circle, Chennai-01.

1 cc to Special Government Pleader, sr.38951

W.P.No.35052/2014

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