

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.15351 of 2016 &

W.M.P.No.13385 of 2016

TRIDISC SYSTEM AND SERVICES

Rep by its Proprietor

V.P. Senthil Kumar

No.39 Murali Street

Chennai-34.

.. Petitioner

v.

The Commercial Tax Officer

Valluvarkottam Assessment Circle

No.10, Greams Road

Chennai-6.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the impugned proceedings of the respondent passed in CST/637550/ 2013-14, dated 30.3.2016 and quash the same.

For Petitioner : Mr.N.Murali

For Respondents : Mr.Manoharan Sundaram
Addl. Govt. Pleader (Taxes)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the impugned proceedings of the respondent dated 30.3.2016 and to quash the same.

2. It is the case of the petitioner that the respondent has passed the impugned order dated 30.3.2016 without issuing pre-assessment notice and calling for the objections from the petitioner.

3. Mr.Manoharan Sundaram learned Additional Government Pleader (Taxes) takes notice for the respondent and submitted that since the respondent had passed the impugned order without issuing the pre-assessment notice, the impugned order may be set aside and the respondent may be directed to issue pre-assessment notice to the petitioner and after receiving the objections from the petitioner, the respondent may be directed to decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side, since the impugned order has been passed without issuing the pre-assessment notice, the same is liable to be set aside. Accordingly, the impugned order dated 30.3.2016 is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to issue pre-assessment notice to the petitioner and after the receipt of the objections, the respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner, on merits and in accordance with law,

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer
Valluvarkottam Assessment Circle
No.10, Greams Road
Chennai-6.

+1cc to the Special Government Pleader Sr.26113
+1cc to Mr.N.Murali, Advocate Sr.25772

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srg 18/05/2016