In the High Court of Judicature at Madras

Dated : 14.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.15920 of 2015
&
MP.No.1 of 2015

M/s.Sri M.S.Silks, rep.by its
Proprietor Mr.M.Manikandan ...Petitioner

Vs.

The Assistant Commissioner,
Commercial Taxes Department,
Salem Town (South), Salem. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to impugned proceedings of the respondent in order dated 13.2.2015 in TIN No.33582682259/2014-15, quash the same and further direct the respondent to pass fresh orders after giving a reasonable opportunity to the petitioner.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.Manohar Sundaram,
Addl.Govt.Pleader

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. It is submitted by the learned Additional Government Pleader that the impugned order is a provisional assessment order and could not have been passed after the assessment year is over.

3. Therefore, the writ petition is allowed and the impugned order is quashed. The respondent is at liberty to pass final assessment order. No costs. Consequently, the above MP is closed.
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Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner, Commercial Taxes Department, Salem Town (South), Salem.

+1cc to Mr.Hari Radhakrishnan, Advocate S.R.No.32530

KR/20/6/16

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