IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 14.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.23473 of 2015 &

M.P.No.1 of 2015

1 Bhagavan Textiles (Defunct) [ PETITIONER ]
Rep.by Mr.V.Velusamy

Vs

1 The Assist Commr (CT)
Avinashi Assessment Circle
Avinashi

2 The Assistant Commissioner (CT)
Gandhipuram Circle
Coimbatore.

[ RESPONDENTS ]

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorarified mandamus to call for the records of the 1st Respondent in vide Va.Ve.N 2182553/2004 B.M.Ve.Na.Ka. 2/2008 dated 14.05.2015 and the consequential proceedings vide ODR.2/2008-09/A3 dated 10.07.2015 quash the same and consequently direct the 2nd Respondent to furnish copies of the pre-assessment notices and Assessment Orders under the TNGST Act 1959 and CST Act 1956 for the years 2004-05 and 2005-06 respectively to the Petitioner with proof of their service earlier.

For Petitioner : Mr.S.Raveekumar

For Respondents : Mr.Manokaran Sundaram
Addl.Govt. Pleader



O R D E R

Heard Mr.S.Raveekumar, learned Counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader, appearing on behalf of the respondents and with the consent of learned counsel appearing on either side, this writ petition is taken up for final disposal.

2.In this Writ Petition, the petitioner challenged the distraint order dated 14.05.2015, which came to be issued purportedly based on the order of assessment, which has not been communicated to the petitioner. That apart, an order of attachment was passed on 25.08.2015, which was challenged by the petitioner in W.P.No.1305 of 2016, and the said Writ Petition was allowed by an order dated 03.03.2016, with a direction to the Assessing Officer to redo the entire matter.

3.In the light of the subsequent development, the impugned distraint order has to be necessarily set aside.

4.Accordingly, the Writ Petition is allowed and the impugned distraint order is quashed and consequently the order of attachment is also quashed. It is left open to the Assessing Officer to frame assessment in terms of the direction issued in W.P.No.1305 of 2016 and proceed in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa

To

1 The Assist Commr (CT)
Avinashi Assessment Circle
Avinashi

2 The Assistant Commissioner (CT)
Gandhipuram Circle
Coimbatore.

+1 cc to Special Government Pleader (Taxes) vide sr32593

W.P.No.23473 of 2015

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