

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 16.6.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25293 OF 2015

Tvl. SGS Marketings
rep. by its Partner
Mr.G.Sandeep das No.294
Purasawalkam High Road
Kellys Chennai-10 ... petitioner

versus

The Assistant Commissioner
(CT) Aynavaram Assessment
Circle Taylors
Road Chennai-10 ... respondent

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorari calling for the records on the files of the respondent proceedings in TIN/33821003639/2014-15 dated 13.7.2015 and quash the same being illegal invalid without authority of law and violated the principles natural justice and also law laid down by this Honourable court.

For petitioner ... Mr.D.Vijayakumar
For respondents ... Mr.Manokaran Sundaram, A.G.P.

O R D E R

Heard Thiru.D.Vijayakumar, learned counsel for the petitioner and Thiru.Manokaran Sundaram, Additional Government Pleader for the respondent.

2. By consent of both sides, the Writ Petition is taken up for disposal.

3. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax and it has filed the Writ Petition challenging the provisional assessment dated 13.7.2015. The learned Additional Government Pleader submitted that since the year is over, the authority could not have passed the provisional assessment order.

4. In the light of the same, the Writ Petition is allowed. The impugned order is set aside and the respondent is directed to pass a final assessment order. No costs. Consequently, M.P.No.1/215 is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

tar
To

The Assistant Commissioner
(CT) Aynavaram Assessment Circle Taylors
Road Chennai-10.

+1cc to Mr.Vijayakumar, Advocate, S.R.No.33086

+1cc to the Government Pleader, S.R.No.33538

MG(CO)
EU(01/07/2016)

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