

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 05.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.23167 & 23168 of 2016

Tvl.Laxmi Rolling &
Strips Pvt. Ltd.,
Hosur.

.. Petitioner in both W.Ps.
Vs

The Assistant Commissioner (CT)
Hosur South Circle
Hosur.

.. Respondent in both W.Ps.

Prayer in W.P.No.23167 of 2016: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorari to call for the records of the respondent in order dated 21.01.2016 in CST No.1156994/2014-15 and quash the same.

Prayer in W.P.No.23168 of 2016: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorari to call for the records of the respondent in order dated 21.01.2016 in Tin No.33323367901/2014-15 and quash the same.

For Petitioner : Mr.J.Adithya Reddy

For Respondent : Mr.S. Manokaran Sundaram
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.J.Adithya Reddy, learned Counsel appearing for the petitioner and Mr.S.Manokaran Sundaram, learned counsel appearing on behalf of the respondent and with the consent of learned counsel appearing on either side, the writ petitions are taken up for final disposal.

2.The petitioner is a registered dealer under the provisions of the Central Sales Tax Act, 1956 [CST Act] and dealing in iron and steel. In these Writ Petitions, the petitioners have challenged the orders of provisional assessment for the year 2014-15.

3.The learned Additional Government Pleader, appearing for the respondent submits that assessment year is already over and the authority has to pass final orders of assessment in this case.

4.In the light of the above, the Writ Petitions are allowed and the impugned provisional assessment orders are set aside and the matter is remanded to the respondent to complete the assessment finally, after notice to the petitioner, inviting their objections and after affording an opportunity of personal hearing. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

Rpa

To

The Assistant Commissioner (CT)
Hosur South Circle
Hosur.

+2cc to Mr.Adithya Reddy Advocate, S.R.No.37783
+1cc to the Government Pleader, S.R.No.38191, 38192

W.P.Nos. 23167 &
23168 of 2016

CA(CO)
EU 26.7.16

सत्यमेव जयते

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