

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.32858 and 32859 of 2004

The Kaveripattinam Co-Operative
Marketing Society Ltd.,
Kaveripattinam
Krishnagiri District

Petitioner
in both W.Ps

Vs.

The Commercial Tax Officer
Krishnagiri

.. Respondent
in both W.Ps

Prayer: This Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records of the respondent in TNGST No.392295/1984-85 and TNGST No.392295/1985-86 and quash the order dated 07.06.2004.

For Petitioner : Mr.P.V.Sudhakar for
Mr.Chandran Karuppiah

For Respondents : Mr.Manoharan Sundaram
Additional Government Pleader

C O M M O N O R D E R

In these writ petitions the petitioner is a Co-operative Marketing Society and the challenge is made to notices issued by the respondent proposing to revise the assessment for the purpose of levying surcharge. The assessment pertain to the years 1984-85 and 1985-86. Admittedly, the revision notices have been issued on 07.06.2004, which is wholly barred by limitation. This is not disputed by the respondent.

2. In the light of the same, the writ petitions are allowed and the impugned notices dated 07.06.2004 are quashed as being barred by limitation. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

gpa

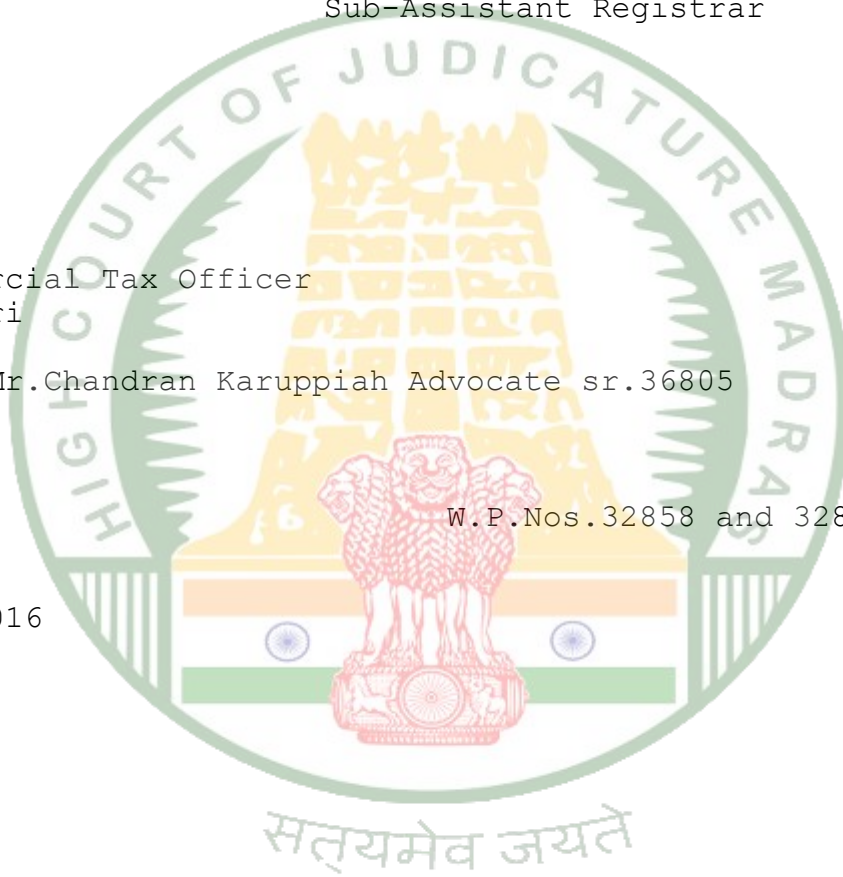
To

The Commercial Tax Officer
Krishnagiri

+1 cc to Mr.Chandran Karuppiah Advocate sr.36805

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