



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.12.2016

CORAM:

THE HONOURABLE Mr.JUSTICE S.VAIDYANATHAN

W.P. (MD) Nos.24605 and 24606 of 2016

and

W.M.P. (MD) Nos.17732 and 17733 of 2016

W.P. (MD) No.24605 of 2016:

Elangovan Agencies,
Rep.by its Partner S.R.Elangovan,
No.41, Bagavathiamman Kovil Street,
Theni.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Theni II Assessment Circle,
Theni.

... Respondent

PRAYER: Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN: 33575180160/11- 12 dated 09.11.2016 and quash the same as illegal, invalid and against the principles of natural justice.

W.P. (MD) No.24606 of 2016:

Elangovan Agencies,
Rep.by its Partner S.R.Elangovan,
No.41, Bagavathiamman Kovil Street,
Theni.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Theni II Assessment Circle,
Theni.

... Respondent

PRAYER: Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN: 33575180160/12- 13 dated 09.11.2016 and quash the same as illegal, invalid and against the principles of natural justice.



For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mr.R.Karthikeyan, AGP

COMMON ORDER

The petitioner seeks for a Writ of Certiorari, to quash the proceedings of the respondent in TIN: 33575180160/11- 12 dated 09.11.2016.

2.Mr.R.Karthikeyan, learned Additional Government Pleader takes notice for the respondent. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3.Today when these matters are taken up for hearing, the learned counsel appearing for the petitioner filed an undertaking affidavit stating that the petitioner under takes to pay 10% of the balance of tax in the above said impugned orders without prejudice to his rights and claim in the assessment proceedings to be initiated by the respondent and the said payment of 10% of the balance tax can be adjusted towards the dues of the petitioner.

4.In view of the undertaking given by the petitioner, the impugned orders dated 09.11.2016 are set aside and the petitioner shall appear before the authority on 02.02.2017 for personal hearing and it is open to the authorities to pass orders on merits and in accordance with law after providing sufficient opportunity to the petitioner.

5.The Writ petitions are disposed of. No costs. Consequently, connected W.M.Ps.are closed.

Sd/-

Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Theni II Assessment Circle,
Theni.

+1CC to Mr.A.Chandrasekaran, Advocate Sr.No.83378
+1CC to Spl.Government Pleader Sr.No.83616

GJM/SS2/KSM/25.1.17-2p-4C

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