



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.02.2016

CORAM

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P(MD).No.2844 of 2016

in

WMP(MD).No.2511 of 2016

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M/s.Vijayalakshmi Store,
rep.by its Partner M.Velmurugan,
6,Swamy Sannathi Lane,
Madurai.

...Petitioner

Vs.

The Commercial Tax officer,
Chitrakara Street Assessment Circle,
Madurai.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorarified Mandamus calling for the records in TIN:33134920733/2012-13 dated 8.1.2016 issued by the respondent and to quash the same as illegal, arbitrary and against the judgment of this Honourable Court reported in the cases of *Infiniti Wholesale Limited Vs. Assistant Commissioner (CT) Koyambedu Assessment Circle Chennai* reported in [2015] 82 VST 457 and further direct the respondent to afford a opportunity of personal hearing and thereafter to pass order afresh.

For petitioner : Mr.S.Karunakar
For respondent : Mr.R.Karthikeyan
Additional Government Pleader

ORDER

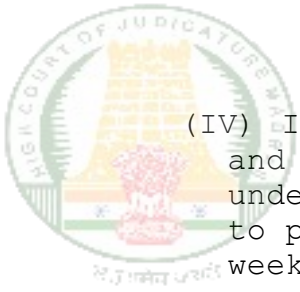
The only grievance of the petitioner is that he needs time for filing an appeal as there is mismatch in each and every transaction done by them. However, in order to show his *bona fide*, he is prepared to deposit 30% of the tax demand in question, within a period of three weeks from today, without waiting for an order copy from this Court and further, he is also ready to give an explanation to the notice dated 08.1.2016.

2. In such view of the matter, the order impugned in this Writ Petition is set aside and the matter is remitted back to the authorities concerned for fresh consideration with the following directions:-

(I)The petitioner is directed to deposit 30% of the amount demanded by the respondents within a period of three weeks from today. As such, the petitioner need not wait for an order copy from this Court.

(II)Similarly, the petitioner is directed to give explanation to the notice issued by the respondent dated 08.01.2016 within a period of three weeks from today.

(III)On such deposit being made and explanation is received, the respondent is directed to pass orders, within a period of four weeks from the date of explanation.



(IV) It is made clear that the depositing amount is mandatory and if the petitioner fails to deposit the amount as undertaken by him in this Court, the authorities is entitled to pass orders in accordance with law within a period of four weeks from the date of receipt of a copy of this order.

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With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(Records)

/True Copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai-23.

To
The Commercial Tax officer,
Chitrakara Street Assessment Circle,
Madurai.

+1cc to M/s.S.Karunakar, Advocate in SR.7981
+1cc to the Special Government Pleader, in SR.8170

W.P(MD) .No.2844 of 2016
10.02.2016

SSM
PBK/JGB-DP/SAR-I 11/02/2016 ::2P-4C:: (IT)