



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.04.2016

CORAM :

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

Writ Petition(MD)No.8801 of 2016
and
W.M.P(MD)No.7006 and 7007 of 2016

S.Panchanathan

... Petitioner

Vs.

1.State of Tamil Nadu,
rep. By its Secretary to Government,
Department of Commercial Taxes,
Chennai - 600 009.

2.The Deputy Commercial Tax Officer,
Sri Rangam Assessment Circle,
Trichy.

... Respondents

Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records pertaining to the impugned proceedings in TIN No.33433462853/2011-2012 dated 26.06.2015 on the file of the 2nd respondent and quash the same as unconstitutional.

For Petitioner : Mr.J.Sivaram
For Respondents : Mr.R.Karthikeyan
Addl. Govt. Pleader

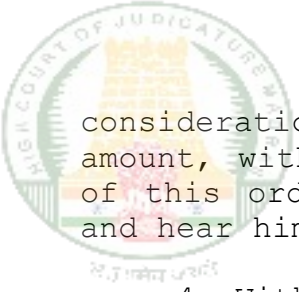
O R D E R

The petitioner challenges the impugned order mainly on the ground that even though a reply has been given on 24.07.2015, the authority has not considered. Therefore, he would contend that the very impugned order is without jurisdiction.

2. A perusal of the document would clearly show that the petitioner has not produced any acknowledgement for the reply. In fact, in the reply notice, which has been produced before the court today, he only asks for a re-assessment. Since he has come to Court belatedly, to show his bona fide, he has stated that he is ready to deposit 50% of the tax amount.

<https://hcservices.ecourts.gov.in/hcservices/>

3. In view of the same, the impugned order is set aside and the matter is remitted back to the authority concerned for fresh



consideration. The petitioner, as agreed, will deposit 50% of the tax amount, within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the authority will give a personal hearing and hear him and then pass appropriate orders, forthwith.

4. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/
Assistant Registrar(W)

/True Copy/

Sub Assistant Registrar.

To

1.The Secretary to Government,
Department of Commercial Taxes,
Chennai - 600 009.

2.The Deputy Commercial Tax Officer,
Sri Rangam Assessment Circle,
Trichy.

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AM/AAL.MPA/SAR-II/06.06.2016/2P/3C