



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.06.2016

CORAM :

THE HONOURABLE MR.JUSTICE T.RAJA

WEB COPY

Writ Petition (MD) No.9823 of 2016

M/s.Aruna Alloy Steels Pvt., Ltd.,
Rep by its Director,
SV.Arunachalam,
Super B3, Industrial Estate,
Madurai 600 007.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner,
(Commercial Taxes), Madurai North,
Dr.Thangaraj Salai, Madurai 625 020.

2.The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Dr.Thangaraj Salai, Madurai 625 020. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the 1st respondent to pass final assessment order pursuant to the pre-revision of the assessment notice dated 30.07.2010 within a time frame fixed by this Court.

For Petitioner : Mr.B.Saravanan

For Respondents : Mr.R.Karthikeyan,
Additional Government Pleader.

ORDER

Aggrieved by the inaction on the part of the second respondent in not passing the final assessment order for the assessment year 2005-2006 pursuant to the pre-revision of assessment notice, 30.07.2010, the petitioner has come to this Court seeking for the issuance of a writ of mandamus directing the first respondent to pass final assessment order.

2.It is submitted that originally the second respondent had passed an order on 13.02.2009 under Section 9(2) read with Section 12(3) (b) of the TNGST Act, 1959 directing the petitioner to pay a sum of Rs.52,60,480/- towards penalty. Therefore, the matter was taken upto the first respondent. However, the Appellate Deputy Commissioner, in his order dated 03.08.2009, remanded the matter back to the file of the second respondent with regard to the point No.2. But till date the second respondent has not come forward to pass final assessment order. Therefore, the petitioner has come up with the above writ petition.



3. Readily, Mr. R. Karthikeyan, learned Additional Government Pleader appearing for the respondents, after taking instructions has submitted that within four weeks time, final assessment order would be passed by the second respondent.

4. Recording the said statement made by the learned Additional Government Pleader, the writ petition is disposed of. Needless to mention that the second respondent shall pass final assessment order within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar (W)

/TRUE COPY/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner,
(Commercial Taxes), Madurai North,
Dr. Thangaraj Salai, Madurai 625 020.

2. The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Dr. Thangaraj Salai, Madurai 625 020.

+1cc to M/S. B. SARAVANAN, ADVOCATE Petitioner SR NO: 28063
sms
JA-SK-SKN-SAR.I/15.6.2016/2P-4C

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