

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO**

Writ Petition No.10560 of 2006

ORDER: *(Per Hon'ble Sri Justice Ramesh Ranganathan)*

The proceedings under challenge in this writ petition is the revised show cause notice for the Assessment year 2003-04 and the notice for provisional Assessment for the year 2004-05.

2) Sri S.Dwarakanath, learned counsel for petitioner, has drawn our attention to the order of the Supreme Court, in Civil Appeal No.7583 of 2014 and batch dt.01.08.2014, recording the agreement of the parties that the matter could be re-examined by the Assessing Authority in the light of the judgment delivered by the Constitution Bench in ***Kone Elevator India Pvt. Ltd. Vs. State of Tamil Nadu and others***^[1]. The Supreme Court permitted the Assessee to produce the contract before the Assessing Officer to enable him to take a decision in the light of the aforesaid judgment in ***Kone Elevator***¹.

3) In the light of the aforesaid order passed by the Supreme Court, and as the proceedings impugned in this writ petition are merely show cause notices, we consider it appropriate to permit the petitioner to file their detailed objections within three (3) weeks from the date of this order. The Assessing Authority shall, after giving the petitioner an opportunity of a personal hearing, pass orders in accordance with law.

4) The Writ Petition stands disposed of accordingly. No costs.

Miscellaneous petitions pending if any, shall stand disposed of.

RAMESH RANGANATHAN, J

U.DURGA PRASAD RAO, J

Dt: 26.07.2016

Murthy / scs

[\[1\]](#) 2014 (7) SCALE 226