

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 9.2.2017

CORAM

THE HONOURABLE MR.JUSTICE HULUVADI G.RAMESH
AND
THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.A.No.124 of 2017
and
C.M.P.No.2105 of 2017

M/s.Sri Anoor Tex,
rep. by its Proprietor
S.Karthik,
No.30/5 Sri Murugan Complex,
Nachiappa Street, Erode-1. Appellant

Versus

Assistant Commissioner(CT)
Sathy Road Circle, Erode,
Erode District. Respondent

Prayer: Writ Appeal filed filed under Clause 15 of the Letters
Patent against the order dated 6.9.2016 passed in W.P.No.30661
of 2016 on the file of this court.
WP.No.30661/2016

Petition filed under Article 226 of the constitution of India to
issue a writ of cationari Calling for the records on the files
of the respondent in his impugned proceedings made in TIN :
33212877190/2012-13 dated 29.07.2016 quash the same as illegal
and arbitrary.

For appellant : Mrs.R.Hemalatha
For Respondent : Mr.Kanmani Annamalai, AGP (Taxes)

JUDGMENT

(Judgment of the court was made by HULUVADI G.RAMESH J.)

Heard the learned counsel appearing for either side.

2. The writ appeal is filed challenging the order of the
learned Single Judge imposing a condition to avail an
opportunity to appear before the authority with relevant
materials.

3. Considering the facts and circumstances of the case, in modification of the order of the learned Single Judge, the direction to pay 50% of the disputed tax/proposed reversal of ITC as a condition to get an opportunity is removed. It is for the assessee to appear before the assessing officer and file his objection and other materials on or before 10.3.2017 and on such approach by the appellant/petitioner, the assessing officer shall to dispose of the matter within three months thereafter.

3. The writ appeal is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

ssk

09/02/2017

This matter hearing been listed on Friday, the Seventh day of April, 2017 For Being mentioned in pursuance of the order of this Court dated 9.2.2017 and made herein in the presence of M/s. R. Hemalatha, Advocate for the appellant and Mr.S. Kanmani Annamalai, Advocate for the Respondent the court made the following order;

The matter in listed for being mentioned, at the instance of the Appellant.

It appears that the appellant could not appear before the assessing Officer on 10.03.2017, as observed in the order of this court dated 09.02.17, Since order copy was not made available.

Therefore, the Appellant is permitted to appear on 21.04.2017, before the assessing Officer.

07.04.2017

ssk/ck

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.

To:

Assistant Commissioner (CT)
Sathy Road Circle, Erode,
Erode District.

+1cc to Mr.R. Umaalexthe, Advocate, S.R.No.8621
+1cc to the Government Pleader, **S.R.No.2117**

vsn (CO)
md(07/03/2017)
EU 10.04.17

W.A.No.124 of 2017



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