IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.1212 of 2017
and
WMP.No.1148 of 2017

M/s.Winstar Traders
Rep. By its Proprietor
Mr.R.Sivakumar
Office at No.254/415 & 17,
Meyyanur Main Road,
Salem - 636 004. ...Petitioner

Vs.

1.The Commercial Tax Officer
(Enforcement)
Dharmapuri.

2.The Commercial Tax Officer
Arisipalayam Circle,
Salem. ...Respondents

Prayer:

Petition filed under Article 226 of The Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records of the 2nd respondent in his proceedings VAVI No. 33222845417/2015-16 dated 01.03.2016 and quash the same.

For Petitioner : Mr.N.Inbarajan
For M/s.C.Samivel

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

The petitioner is aggrieved against the order of assessment dated 01.03.2016. The main contention of the petitioner is that the impugned order passed on 01.03.2016 cannot be sustained, as the same was passed before the end of the assessment year, namely 31.03.2016.

2. The learned Government Advocate, based on instructions submitted that it is only the provisional assessment and therefore the petitioner will be given further notice and opportunity, before passing the final order of assessment.

3. Thus, the learned Government Advocate submitted that the matter may be remitted back to the Assessing Authority for passing the final order of assessment, after hearing the petitioner.

4. Considering the above stated facts and circumstances and considering the fact that the order impugned in this writ petition is only provisional assessment and final assessment order is yet to be passed, after issuing notice to the petitioner, this writ petition is disposed of, by directing the second respondent to pass final order of assessment, after issuing notice to the petitioner, and also by providing an opportunity of personal hearing to them. Such exercise shall be done by the second respondent within a period of eight weeks from the date of receipt of a copy of this order. Since the second respondent has to pass the final order of assessment, there is no scope for the second respondent to act on the impugned provisional assessment. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

1.The Commercial Tax Officer
(Enforcement)
Dharmapuri.

2.The Commercial Tax Officer
Arisipalayam Circle,
Salem.

+1cc to Mr.C. Samivel, Advocate, S.R.No.20793
+1cc to the Government Pleader, S.R.No.20857

W.P.Nos.1212 of 2017

NRJK(CO)
EU 18.4.17