IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.10.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.35687 of 2007
and
M.P.No.2 of 2007

M/s.Seven Hills Enterprises,
rep. By its Proprietor,
3/1, East Muthiah Chetty Street,
Old Washermanpet, Chennai - 21. ... Petitioner

Vs.

The Commercial Tax Officer,
Washermanpet II Assessment Circle,
Chennai. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in TNGST.1281054/04-05 and quash the order dated 25.06.2006 passed therein and further direct the respondent to invoke the powers available to him u/s.54-A of the TNGST Act, 1959, issue summons as requested by the petitioner, and decide the disputed issue in accordance with law.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.K.Venkatesh
Government Advocate

ORDER

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2.The petitioner has filed this writ petition challenging the assessment order dated 25.06.2006 under the provisions of the Tamil Nadu General Sales Tax Act, 1959 for the year 2004-2005.

3.It is not necessary from this Court to go into the various factual aspects raised by the petitioner. Since the petitioner had filed a petition dated 24.10.2006 which is virtually seeking for rectification of certain mistakes in the assessment order and can very well be treated as a petition under Section 55 of the TNGST Act. Since this writ petition has been pending for all along nearly for 10 years and there has been an order of interim stay without any condition, this Court is of the view that the matter can be remanded to the respondent with certain directions.

4.Accordingly, the Writ Petition stands disposed of, by directing the respondent to consider the petitioner's petition/representation dated 24.10.2006, afford an opportunity of personal hearing to the petitioner, peruse the documents that may be produced by the petitioner and pass a reasoned order on merits and in accordance with law. Till such orders are passed, no coercive action shall be initiated against the petitioner for recovery of the tax and penalty as quantified in the assessment order dated 25.06.2006. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

Sgl

To
The Commercial Tax Officer,
Washermanpet II Assessment Circle,
Chennai.

+1cc to the Special Government Pleader,(Taxes) S.R.No.76015

+1cc to Mr.B.Raveendran, Advocate, S.R.No.75965

W.P.No.35687 of 2007

msm(co)
pmk.24/12/2017