

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.45801 of 2006 & M.P.No.1 of 2006

M/s.Rajaganapathi Traders,
Rep. by its Partner, M.Chandradasan,
426, Main Road, Shevapet, Salem-2.

... Petitioner

Vs.

The Commercial Tax Officer (FAC),
Leigh Bazaar Circle,
Commercial Taxes Buildings,
Fort Main Road, Salem-1.

... Respondent

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari, to call for the records of the respondent in his proceedings in TNGST 649212/92-93 dated 29.09.2006 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.S.Kanmani Annamali,
Additional Government Pleader

O R D E R

In so far as W.P.No.45801 of 2006 is concerned, the petitioner challenges the order of assessment for the year 1992-93. The only difference between this writ petition and the other three writ petitions is that for the said year, the petitioner did not file any original petition before the Special Tribunal. But, however for the said year also, the appellate authority had directed the assessing officer to make available the Karnataka dealer for cross examination. However, without providing such opportunity, the impugned assessment order has been passed. The reason assigned by this Court while allowing the writ petitions in W.P.Nos.45799 & 45800 of 2006 would equally applicable to this writ petition also.

Accordingly, this writ petition is also allowed in terms of the order passed in W.P.Nos.45799 & 45800 of 2006. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-III)

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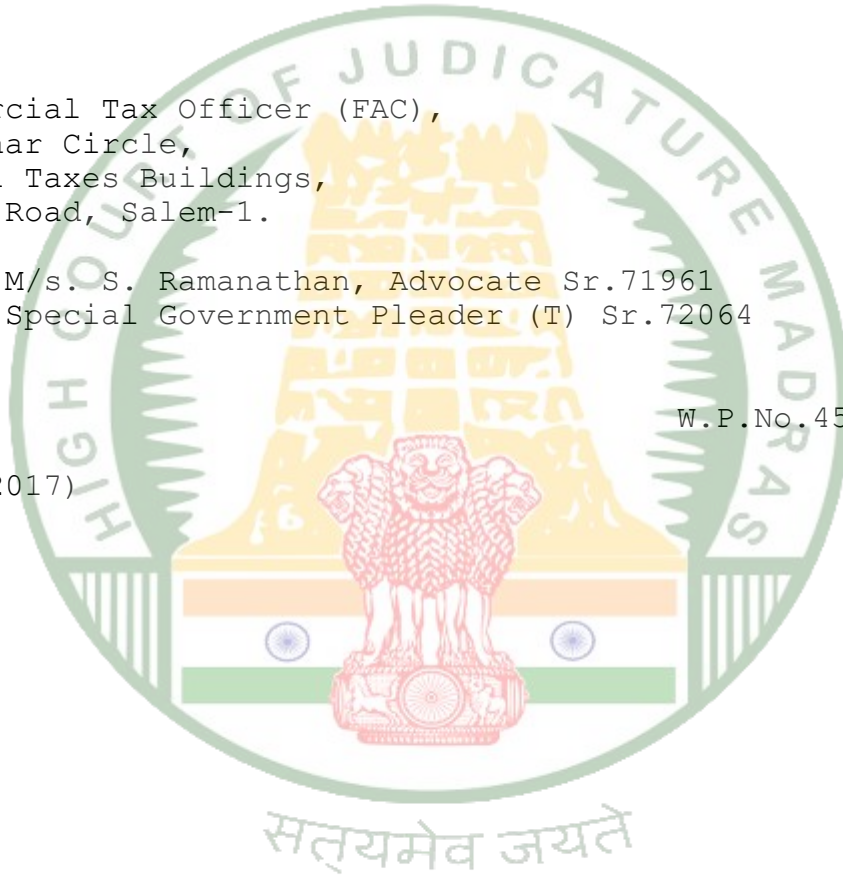
Sub Assistant Registrar

abr
To
The Commercial Tax Officer (FAC),
Leigh Bazaar Circle,
Commercial Taxes Buildings,
Fort Main Road, Salem-1.

+ 1 cc to M/s. S. Ramanathan, Advocate Sr.71961
+ 1 cc to Special Government Pleader (T) Sr.72064

W.P.No.45801 of 2006

RSI (CO)
EU(09/11/2017)



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