

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.01.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.44707 of 2016

and WMP No.38539 of 2016

Sri R.P.V. Timbers
Rep. by its Proprietor Mahadevan,
No.9/1, Vanaja Nagar,
Bharathiyar Road,
Varichikudy,
Karaikal - 609 609. Petitioner

Vs.

1. The Commercial Tax Officer,
Karaikal.
2. The Commercial Tax Officer (IW),
Puducherry. ... Respondents

Prayer : Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari, to call for the entire records of the second respondent in No.299/CTO-IW/2014-15/2, dated 24.09.2014, and quash the order passed therein.

For Petitioner : Mr.A.P.Srinivas
For Respondents : Ms.D.Reena Iswarya,
Addl. Government Pleader

O R D E R

1. Issue notice. Ms.D.Reena Iswarya, learned Additional Government Pleader (Puducherry), accepts notice on behalf of the respondents.

1.1. With the consent of counsels for parties, the writ petition is taken up for hearing and final disposal.

2. In this writ petition, the limited point raised by the petitioner is that the impugned Assessment Order, dated 24.09.2014, has been passed by respondent No.2, who is not

vested with the necessary jurisdiction.

3. Counsel for the petitioner relies upon the judgement of this Court dated 02.08.2016, passed in W.P.No.33592 of 2015, titled : Thi Raja Steel Vs. The Commercial Tax Officer, Karaikal and another, in support of his aforestated submission.

4. Ms.D.Reena Iswarya, learned Additional Government Pleader (Puducherry), who appears for the respondents, cannot but argue that the said judgement covers the issue raised in the writ petition in favour of the writ petitioner.

5. Accordingly, the impugned order is set aside. Respondent No.1, who is admittedly the officer vested with the power to make assessment, will be at liberty to pass a fresh assessment order, albeit, in accordance with law.

6. Resultantly, the captioned writ petition and the connected miscellaneous petition are disposed of. There shall, however, be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer,
Karaikal.

2. The Commercial Tax Officer (IW),
Puducherry.

+lcc to Mr.AP.Srinivas, Advocate, S.R.No.718

+lcc to the Government Pleader, S.R.No.445

lrs(CO)
md(27/01/2017)

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