

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.14386 of 2004

Hotel Dasaprakash,
Rep. by its Advocate
Receiver S.M.Loganathan,
No.10, Arasappa Street,
Purasawalkam, Chennai. Petitioner

Vs.

- 1.The Assistant Commissioner,
Commercial Taxes, Zone IV,
Greams Road, Chennai.
- 2.The Commercial Tax Officer,
Egmore II Assessment Circle,
Chennai - 31. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records connected with the proceedings No.A3/2594/2002 dated 25.03.2004 on the file of the second respondent herein and quash the same and consequently direct the second respondent herein to consider the objections made by the petitioner afresh.

For Petitioner : Mr.S.M.Loganathan

For Respondents : Mr.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard Mr.S.M.Loganathan, learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2.The petitioner is a hotel which was under the control of Advocate Receiver. It is not disputed by the respondent that the hotel has since been demolished and the property has been transferred and an apartment complex has been constructed.

3. Therefore, at this juncture, the question of interfering with the impugned order does not arise. Accordingly the same is set aside giving liberty to the Department to proceed against the defaulting Assessing Authority, if law permits.

4. With the above direction, this writ petition stands disposed of. No costs.

Sd/-
Asst. Registrar (CS V)

/true copy/

Sub Asst. Registrar

abr

To

1. The Assistant Commissioner,
Commercial Taxes, Zone IV,
Greens Road, Chennai.

2. The Commercial Tax Officer,
Egmore II Assessment Circle,
Chennai - 31.

+1cc to Special Government Pleader (taxes) sr.46797

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ss(17/7/2017)

सत्यमेव जयते

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