

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.07.2017

CORAM

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.Nos.44567 and 44568 of 2002
and W.M.P.No.65283 of 2002

Madagoria & Company,
rep.by its Prop:Amar Singh Agarwal
29, Ottukkara Chinniah Street,
Erode,
Erode District.

... Petitioner in both W.Ps.

Vs.

1. State of Tamil Nadu rep.by
its Secretary, Commercial Taxes
Department, Chennai 600 009.

2. The Commercial Tax Officer,
Park Road Circle,
Erode.

... Respondents in both W.Ps.

W.P.No.44567 of 2002 filed under Article 226 of the
Constitution of India, praying to issue a writ of certiorari
calling for the records of the provisional assessment, demand
etc. of the second respondent in No.CST 440886/2002-03 dated
10.10.2002 and quash the same.

W.P.No.44568 of 2002 filed under Article 226 of the
Constitution of India praying to issue a writ of Declaration,
declaring that the letter dated 9.4.2002 of the Commercial Tax
Department by itself, in the absence of any valid notification
under section 59(1) of the Tamil Nadu General Sales Tax Act,
cannot bring about an amendment to notification G.O.M.S.No.29
Commercial Taxes dated 27.03.2002 and deny the benefit of
exemption on the interstate sales turnover of turmeric.

For Petitioner : Mr.R.Nalliyappan
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

The petitioner has challenged the provisional assessment
order for the months of April and May 2002, under the
provisions of the Central Sales Tax Act, 1956.

2.Admittedly, the assessment year itself is over and the
impugned proceedings, being a provisional assessment order,

has to be necessarily set aside with liberty to the respondent assessing officer to complete the assessment for the whole of the year. For this reason, the writ petitions are allowed and the impugned order is set aside and the matter is remanded to the second respondent for redoing the assessment for the whole of the year. No costs. Consequently, the connected miscellaneous petition is closed.

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

KM

To

1. The Secretary to Government,
Government of Tamil Nadu, Commercial Taxes
Department, Chennai 600 009.

2. The Commercial Tax Officer,
Park Road Circle,
Erode.

+1 CC to Mr.R. Nalliyappan, Advocate sr 47359

+1 CC to Spl. Govt. Pleader (Taxes), sr 47625

W.P.Nos.44567 and 44568 of 2002
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SP(24/07/2017)

सत्यमेव जयते

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