



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.02.2017

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THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

**W.P. (MD) No.1566 of 2017
and WMP (MD) No.1265 of 2017**

Tvl.K.R.Residency,
Rep. by its Proprietrix R.Vasugi Devi,
Courtallam-627 802. ... Petitioner

-vs-

The Assistant Commissioner (CT),
Tenkasi-(C) ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records on the file of the respondent in TNLH No.14047/14-15 dated 05.12.2016 and quash the same as illegal invalid and violative of the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran

For Respondents : Mr.R.Karthikeyan
Addl. Govt. Pleader

O R D E R

This petition has been filed, seeking to quash the impugned order dated 05.12.2016 passed by the respondent in TNLH No.14047/14-15, by which, it was proposed for revision of tax with levy of penalty.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3. It is seen that the petitioner has filed objection and the impugned order has been passed without considering the objection filed by the petitioner in detail. When the matter is taken up for hearing, learned counsel for the petitioner has submitted that the petitioner is willing to deposit 10% of the balance tax amount without prejudice to its rights and has filed an affidavit to that effect.



4. In view of the above submission, this Writ Petition is allowed and the matter is remitted to the authority concerned. The petitioner, without prejudice to its rights, is directed to remit 10% of the amount to the respondent within a period of three weeks from the date on which a copy of this order is made ready, preferably on or before 31.03.2017 and the petitioner shall appear before the respondent personally on 04.04.2017. The respondent, after considering the objection filed by the petitioner and hearing the petitioner, shall pass appropriate orders thereafter. In case, the petitioner fails to appear, the respondent is at liberty to pass orders after recording the absence of the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar

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To:

The Assistant Commissioner (CT),
Tenkasi-(C)

+1CC to Mr.A.Chandrasekaran, Advocate Sr.No.9545

+1CC to Spl.Government Pleader Sr.No.9686

GJM/RR/17.3.17-2p-4C

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