



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.03.2017

CORAM :

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P(MD)No.3559 of 2017

and

W.M.P(MD)No.2865 of 2017

S.Venkatakrishnan

... Petitioner

vs.

The Commercial Tax Officer,
Nagercoil Tower Junction Assessment Circle,
Meads Street,
Nagercoil - 629 001.
Kanyakumari District.

... Respondent

Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent herein in CST/509470/2012-2013 dated 24.11.2016 and quash the same and consequently direct the respondent to consider the representation of the petitioner, dated 20.12.2016 together with the Form-C Declarations and other documents submitted, follow the provisions of the section 26 of the Act and issue notice to the petitioners and after granting to the petitioners an opportunity to submit reply and an opportunity of personal hearing, pass order according to law, within such time as may be directed by the Honourable Court.

For Petitioner : Mr.M.Azeem
For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

ORDER

Challenging the assessment order, this Writ Petition has been filed, to quash the same.

2.Admittedly, against the deceased person, the impugned order dated 24.11.2016 has been passed and the person died on 06.07.2014 and the petitioner has produced the Death Certificate dated 06.07.2014 issued by the Department of Municipal Administration & Water Supply.



3. In view of the same, the impugned order dated 24.11.2016 is set aside and the matter is remitted to the authority to pass fresh orders in accordance with the provisions of TN VAT Act, after issuing notice to the person concerned.

Accordingly, this Writ Petition is allowed to the extent indicated above. No costs. Consequently, W.M.P(MD)No.2865 of 2017 is closed.

Sd/-

Assistant Registrar(AS)

/True copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Nagercoil Tower Junction Assessment Circle,
Meads Street, Nagercoil - 629 001.
Kanyakumari District.

+1 cc to The Special Government Pleader in SR.No. 12317
+1 cc to M/s.M.Azeem, Advocate in SR.No. 12395

nbi

CSL/SKN-RSK/20.03.2017 : 2P/4C

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