



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 27.10.2017
C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

WEB COPY

W.P. (MD) No.4540 of 2011
and
W.M.P. (MD) No.1 of 2011

N.Suresh Kumar

... Petitioner

Vs.

1. State of Tamilnadu

Represented by its Secretary to Government,
Department of Commercial Taxes,
Fort St., George, Chennai 600 009

2. The Commercial Tax Officer,
(Additional)-II, Tuticorin

... Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the orders of assessment passed by the 2nd respondent in his CST.No.477512/06-07, dated 30.12.2010 received by the petitioner on 02.03.2011 and quash the same and to direct the respondents to pass fresh order after following the procedure contemplated under the act for the assessment year 2006-2007 Central Sales Tax Act 1956.

For Petitioner	: Mr.A.S.Mujipur Rahman
For Respondents	: Mr.R.Karthikeyan, Additional Government Pleader

O R D E R

This Writ petition has been filed by the petitioner for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the orders of assessment passed by the 2nd respondent in his CST.No.477512/06-07, dated 30.12.2010 received by the petitioner on 02.03.2011 and quash the same and to direct the respondents to pass fresh order after following the procedure contemplated under the act for the assessment year 2006-2007 Central Sales Tax Act 1956.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents and perused the materials available on record.



3.The aforesaid relief has been sought by the petitioner on the ground that M/s.N.M.S.Exports in whose name the impugned order has been issued to the proprietary concern of one M.Nainar, the father of the petitioner who died on 11.05.2008, resulting in the impugned order to be a nullity. In support of that contention, a copy of the order dated 07.11.2008 in W.P(MD).No.936 of 2006 passed in similar circumstances has been cited.

4.The learned Additional Government Pleader appearing for the respondents would submit that in view of the death certificate and the legal heir certificate of the deceased M.Nainar, (Proprietor of M/s.N.M.S.Exports) produced by the petitioner in the writ petition, the concerned authority shall take appropriate steps for causing assessment of the tax payable by the said M.Nainar, (Proprietor of M/s.N.M.E.Exports) against his legal representatives by following the procedure prescribed in law.

5.Recording the said submission made by the learned Additional Government pleader for respondents, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (AE)

/True copy/

Sub Assistant Registrar

To

1 The Secretary to Government,
Department of Commercial Taxes,
Fort Saint, George, Chennai 600 009

2. The Commercial Tax Officer,
(Additional)-II, Tuticorin.

+ 1 CC TO MR.A.S.Mujipur Rahman, ADVOCATE IN SR No.84116
msa
MK/KK/SAR-1/13.11.2017/2P/4C

W.P. (MD) No. 4540 of 2011
and
W.M.P. (MD) No. 1 of 2011
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