

In the High Court of Judicature at Madras

Dated : 23.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.10086 of 2018 & WMP.Nos.12041 & 12042 of 2018

Tvl.Shree Guru Hasti Thanga
Maligai, rep.by its Proprietor

...Petitioner

Vs

The State Tax Officer, Poonamalee
Assessment Circle, Varadharajapuram,
Chennai-602123.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33031662752/2016-17 dated 30.11.2017, quash the same and further direct the respondent to grant an opportunity to file explanation and an opportunity of personal hearing.

For Petitioner : Ms.C.Rekhakumari

For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by the assessment order dated 30.11.2017 for the year 2016-17.

3. Since the petitioner did not avail the appeal remedy available under the Statute, this Court would be fully justified in dismissing the writ petition. That apart, the assessment order was passed in November 2017. However, taking note of the fact that the petitioner paid the entire tax by cheque dated 06.4.2018, this Court is inclined to grant one opportunity to the petitioner.

4. Accordingly, the writ petition is disposed of with a direction to the petitioner to treat the impugned order as a show cause notice and file their objections within two weeks from the date of receipt of a copy of this order. On filing of such objections, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. No costs. Consequently, the above WMPs are closed.

Sd/-
Assistant Registrar(CS II)

//True copy//

Sub Assistant Registrar

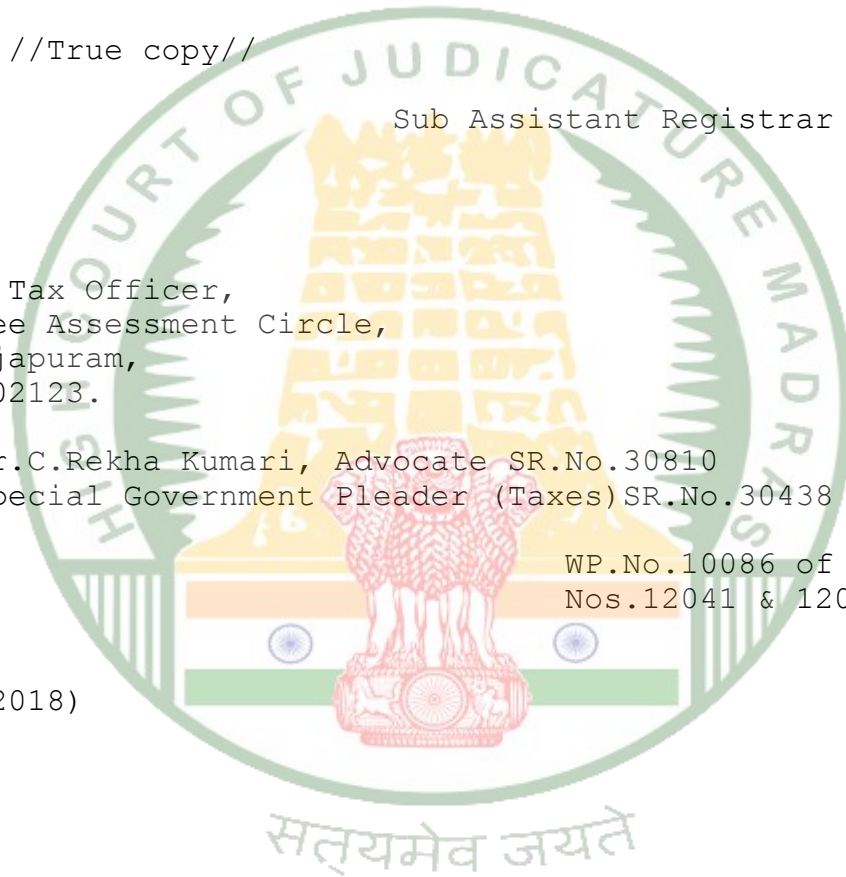
To

The State Tax Officer,
Poonamallee Assessment Circle,
Varadharajapuram,
Chennai-602123.

+1cc to Mr.C.Rekha Kumari, Advocate SR.No.30810
+1cc to Special Government Pleader (Taxes) SR.No.30438

WP.No.10086 of 2018 & WMP.
Nos.12041 & 12042 of 2018

RSI (CO)
GN(11/05/2018)



WEB COPY