IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.3199 of 2018 &
W.M.P. Nos.3935 & 3936 of 2018

M/s.M.G.S.Agro Bio Fuels
Rep. by its Proprietrix - S.Latha
No.9/5, Thandarampattu Road
Manjampoondi village
Kilsirupakkam Post
Tiruvannamalai Taluk & District - 606 601 .. Petitioner

v.

The Assistant Commissioner (CT)
Tiruvannamlai - II Circle
Tiruvannamalai
Tiruvannamalai District .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in his impugned proceedings made in TIN 33524661771/2014-15, dated 16.11.2017, quash the same as illegal and contrary in the scheme of the Act.

For Petitioner : Ms.R.Hemalatha
For Respondent : Ms.G.Dhana Madhri
Government Advocate (T)

ORDER

Ms.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings dated 16.11.2017 and to quash the same.

3. The learned counsel appearing for the petitioner submitted that in similar circumstances, this court by order dated 12.12.2017 in W.P.Nos.32136 to 32138 of 2017 has passed

the following order :-

> "4. Accordingly, the writ petitions are disposed of by directing the petitioner to pay 15% of the tax as computed by the respondent for each of the assessment years, i.e., 2013-2014, 2015-2016 and 2016-2017 and if such payment is made, within a period of eight weeks , from the date of receipt of a copy of this order, the petitioner will be entitled to treat the assessment orders for the respective years as show cause notice and submit their objections within a period of fifteen days therefrom. On receipt of the objections, the respondent is directed to afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. It is needless to add that the benefit of this order will not enure to the petitioner, if the petitioner fails to comply with the condition of payment of 15% of the disputed tax within the time stipulated. ..."

4. Ms.Dhana Madhri, learned Government Advocate (Tax) appearing for the respondent submitted that similar order can be passed in this writ petition also.

5. In view of the submission made by the learned counsel on either side, the writ petition is disposed of with a direction to the petitioner to pay 15% of the tax as computed by the respondent, within a period of eight weeks from the date of receipt of a copy of this order. If the petitioner complies with the said condition, they will be entitled to treat the assessment order as a show cause notice and submit their objections within a period of fifteen days therefrom. On receipt of the objections, the respondent is directed to afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. It is needless to add that the benefit of this order will not enure to the petitioner, if the petitioner fails to comply with the condition of payment of 15% of the disputed tax within the time stipulated. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

rj

To

The Assistant Commissioner (CT)
Tiruvannamlai - II Circle
Tiruvannamalai
Tiruvannamalai District

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.12046
+1cc to the Government Pleader, S.R.No.12020

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GMR(CO)
RRK(08/03/2018)