

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2018

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.32316 and 32317 of 2007
and M.P.Nos.1 and 1 of 2007

Tvl.Gayathrie Agency
rep.by the Proprietor
AKP Complex, Athanoor Village,
Rasipuram Taluk,
Namakkal District-636 301.

.... Petitioner in both the W.Ps.

Vs

1.The State of Tamil Nadu
rep.by the Secretary,
Department of Commercial Taxes and
Religious Endowments,
Fort St.George, Chennai-600 009.

2.The Assistant Commissioner (CT),
Enforcement Wing (Rasipuram),
Salem.

3.The Commercial Tax Officer,
Rasipuram Assessment Circle,
Rasipuram, Namakkal District.

.... Respondents in both the W.Ps.

W.P.No.32316 of 2007 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records of the third respondent in Roc.No.2047/07 (2000-01) dated 31.05.2007 and quash the same as illegal.

W.P.No.32317 of 2007 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records of the third respondent in Roc.No.2047/07 (2001-02) dated 31.05.2007 and quash the same as illegal.

For Petitioner : Mr.S.Sivanandam

For Respondents: Mr.Mohammed Shaffi,
Special Govt.Pleader (Taxes)

COMMON ORDER

These writ petitions have been filed challenging the proceedings of the third respondent in Roc.Nos.2047/07 (2000-01) and 2047/07 (2001-02) respectively, dated 31.05.2007 and quash the same as illegal.

2.The proceedings challenged by the petitioner herein are only notices issued by the third respondent- Commercial Tax Officer. The petitioner has to furnish reply to the said notices. Hence, the petitioner is directed to furnish reply to the notices impugned herein, within a period of two weeks from the date of receipt of a copy of this order. On such filing, the third respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after affording an opportunity to the petitioner, within a period of four weeks therefrom.

3.The writ petitions are disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1.The Secretary to Government,
Government of Tamil Nadu,
Department of Commercial Taxes and
Religious Endowments,
Fort St.George, Chennai-600 009.

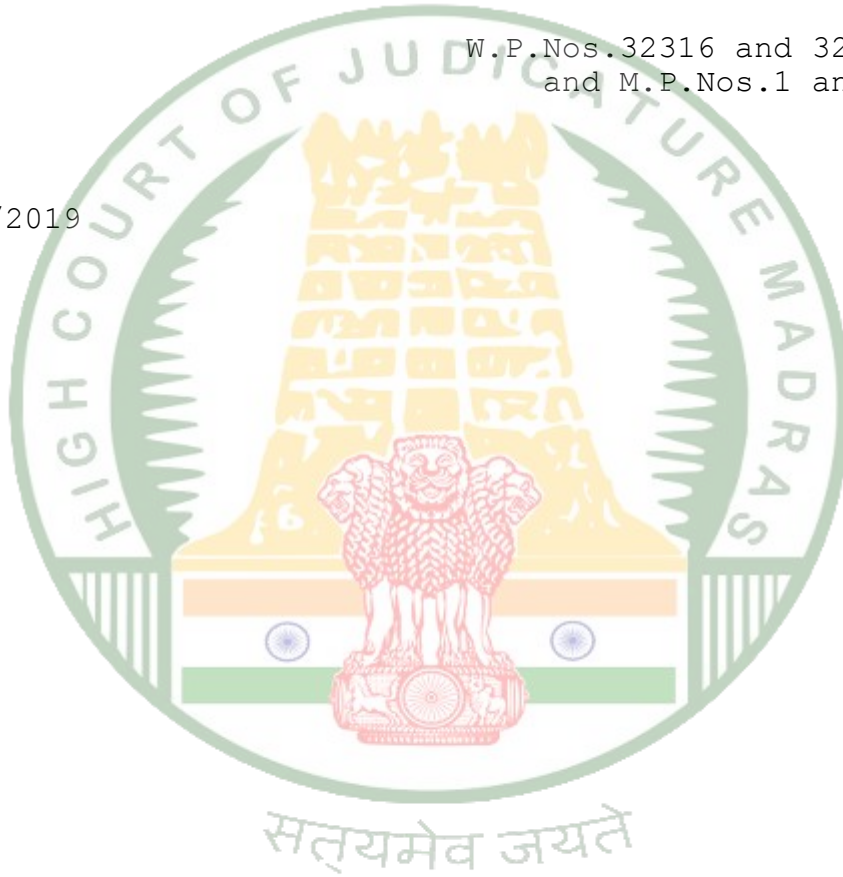
2.The Assistant Commissioner (CT),
Enforcement Wing (Rasipuram),
Salem.

3.The Commercial Tax Officer,
Rasipuram Assessment Circle,
Rasipuram, Namakkal District.

+lcc to the Special Government Pleader Sr.87097

W.P.Nos.32316 and 32317 of 2007
and M.P.Nos.1 and 1 of 2007

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srg 23/01/2019



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