IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 27.09.2018

C O R A M

THE HON'BLE Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.2732 of 2018
and
M.P No.1 of 2009

M/s.East Coast Constructions & Industries Ltd.,
rep. by the Managing Director,
K.T.M. Ahamed Mustafa,
4, Moores Road,
Chennai 600 006. ...Petitioner

vs

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

2.Assistant Commissioner (Commercial Taxes),
Nungambakkam Assessment Circle,
88, V.R.Ramanathan Road,
Chennai 600 031. ...Respondents

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorari to call for the records relating to the petitioner in Notice issued by the second respondent dated January 13, 2009, proposing to levy penalty in the file No.TNGST 0460557/2004-05, quash the same.

For petitioner : Mr.Joseph Prabakar

For Respondents : Mr.M.Hariharan
Additional Government Pleader (T)

O R D E R

This writ petition is filed challenging the notice dated 13.01.2009, issued by the second respondent proposing to levy penalty under Section 16(2) of the TNGST Act, for assessment 2004-05, consequent to the order of the assessment passed on 03.11.2008 in respect of the very same assessment order.

2. Heard both sides.

3. The very same petitioner challenged the order of assessment dated 03.11.2008 in W.P.No.29447 of 2008 and this Court, today by a separate order, allowed the writ petition and remitted the matter back to the Assessing Officer for redoing the assessment after issuing fresh notice of proposal. Since the present impugned notice in this writ petition is consequent upon to the said assessment order and in view of the order passed in the other writ petition, this impugned notice cannot be sustained any more. Accordingly, the impugned notice is set aside, however by granting liberty to the second respondent/the Assessing Officer to work out the matter, which is in dispute in this writ petition, while passing the fresh order of assessment, as directed in the other writ petition. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

vri

To

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

2.Assistant Commissioner (Commercial Taxes),
Nungambakkam Assessment Circle,
88, V.R.Ramanathan Road,
Chennai 600 031.

W.P.No.2732 of 2009

rrs 26/10/2018