

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.10.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.Nos.3971 & 3972 of 2010 and
M.P.Nos.2 & 2 of 2010

M/s.P.Jayaraman Stores,
rep by its Proprietor
J.Suresh Babu
Bazaar Street,
Siruvachur,
Attur Taluk,
Salem District.

..Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Attur (Rural),
Attur, Salem.

..Respondent in both W.Ps

Petitions filed under Article 226 of the Constitution of India to issue a Writ of certiorari to call for the records of the respondent in proceedings TIN No.33603261823/07-08 and TIN No.33603261823/08-09 dated 08.01.2010 and 12.01.2010 respectively and quash the same.

For Petitioner : Mr.S.Rajasekar
(in both W.Ps)

For Respondent : Mrs.G.Dhanamadhri
(in both W.Ps.) Government Advocate (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue Writs of certiorari to call for the records of the respondent in proceedings dated 08.01.2010 and 12.01.2010 and to quash the same.

2.When the matter is taken up for hearing, the learned counsel on either side submitted that in similar circumstances, the Hon'ble Supreme Court of India in Civil Appeal Nos.10412 & 10413 of 2018 [ALD Automotive Pvt. Ltd., Vs. The Commercial Tax Officer, now upgraded as the Assistant Commissioner (CT) & Others] dated 12.10.2018, while dismissing the appeals, gave liberty to the Writ Petitioners, in whose cases assessment has been finalized, to file Statutory Appeal and objections, which substantially protect the interest of the appellants.

3.The learned counsel on either side submitted that in view of the judgment passed by the Apex Court, the Writ Petitions may be dismissed, giving liberty as granted by the Apex Court.

4.Having regard to the submissions made by the learned counsel on either side, following the ratio laid down by the Apex Court in the above referred judgment, the Writ Petitions are dismissed and the petitioner is at liberty to file objections to the notice issued by the respondent and the respondent shall decide the matter on merits and in accordance with law. The petitioner shall file their objections within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are closed.
va

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Attur (Rural), Attur, Salem.

+2ccs to Mrs.R.Hemalatha, Advocate S.R.Nos.72232, 72233
+1cc to the Spl.Govt. Pleader, (Taxes) S.R.No.72669

KR/2/11/18

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सत्यमेव जयते

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