

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2018

CORAM

THE HON'BLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.4742 to 4746 of 2018 & 4967 to 4970 of 2018

W.M.P.Nos.5856 to 5860 of 2018 & 6119 to 6122 of 2018

Tvl. Ramalingam Engineering Works
Rep. by its Proprietor
V. Ramalingam No. 1/264, Singarathottam
Vandalur, Chennai - 600 048 ... Petitioner in all WPs

v.

The Assistant Commissioner (CT)
Tambaram Assessment Circle 19-A
Shivashanmugam Salai
West Tambaram
Chennai - 600 045 ... Respondent in all WPs

W.P.No..4742/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in RC. 2010 /2014/ A4 /2003-04, dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court.

W.P.No..4743/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in RC. 2010 /2014/ A4/2004-05, dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court.

W.P.No.4744/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in RC. 2010 /2014/A4/2005-06, dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and

also law laid down by the Hon'ble Court.

W.P.No..4745/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in RC. 2010 /2014/A4/2006-07, dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court

W.P.No..4746/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in RC. 2010 /2014/ A4 /2006-07 (CST) dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court.

W.P.No..4967/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in TIN/33320886059/2006-07 (1.2.2007 to 31.3.2007) dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court.

W.P.No..4968/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in TIN/33320886059/2007-08 , dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court.

W.P.No..4969/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in TIN/33320886059/2008-09 , dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court.

W.P.No.4970/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent proceedings in TIN/33320886059/2009-10, dated 12.01.2018 and quash the same being illegal, invalid, without authority of law and violated the principles natural justice and also law laid down by the Hon'ble Court.

For Petitioner : Mr.D.Vijayakumar

For Respondents : Ms.G.Dhanamadhri
Government Advocate

COMMON ORDER

Heard Mr.D.Vijayakumar, learned counsel appearing for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate, appearing for the respondent.

2. The petitioner has challenged the assessment orders under the provisions of the Tamil Nadu General Sales Tax Act for the assessment years 2003-04 to 2006-07 and 2006-07 (1.1.2007 to 31.03.2007) to 2009-10 and under the provisions of the Central Sales Tax Act, for the assessment year 2006-07.

3. At the time when the writ petition was entertained, the court directed the petitioner to pay 5% of the demand within a particular time limit and another 5% within six weeks from the date of receipt of a copy of the order dated 20.03.2018. The 1st condition has been complied with by the petitioner. The time limit for complying with the 2nd condition is yet to be over. However, the court makes it clear that the petitioner should comply with the said condition and pay another 5% of the demand.

4. The learned counsel appearing for the petitioner submitted that the copies of the D7 records, which were sought for by the petitioner, have been provided along with the notice dated 10.04.2018 and the Assessing Officer has fixed the date of personal hearing today (26.04.2018).

5. In the light of the same, the writ petitions stand disposed of by directing the respondent to conclude the proceedings and pass fresh orders, on merits and in accordance with law. It is made clear that whatever order may be passed by the respondent, will not in any manner alter the interim order granted by this court dated 20.03.2018 and the petitioner should comply with the condition on paying further 5% of the tax as ordered by the court. No costs. Consequently, the connected miscellaneous petitions are closed.

-sd/-

Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj

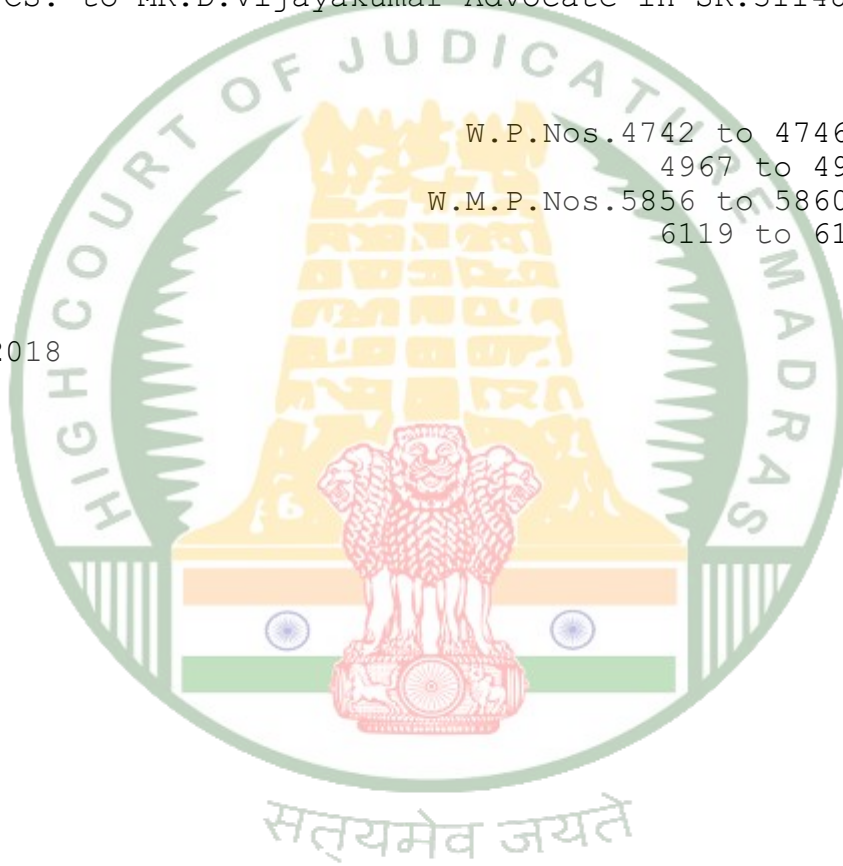
To

The Assistant Commissioner (CT)
Tambaram Assessment Circle
19-A Shivashanmugam Salai
West Tambaram, Chennai - 600 045

+2 C.CS. to MR.D.Vijayakumar Advocate in SR.31148, 31149

W.P.Nos.4742 to 4746 of 2018 &
4967 to 4970 of 2018
W.M.P.Nos.5856 to 5860 of 2018 &
6119 to 6122 of 2018

SS (CO)
VS 16.05.2018



WEB COPY