

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.6770 of 2018

and

W.M.P.Nos.8390 and 8391 of 2018

M/s.Sri Krishna Tyres,
represented by its Partner
P.Balaji,
No.19, Balaji Complex,
Sathuvachari,
Vellore - 632 009.
Vellore District.

..Petitioner

vs.

The Commercial Tax Officer,
Vellore [Rural] Circle,
Vellore,
Vellore District.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of respondent in TIN No.33444322024/2014-15 dated 09.01.2015 (for the month of April 2014) and quash the same.

For Petitioner : Mr.R.Hemalatha
For Respondent : Mr.M.Hariharan
Additional Government Pleader

ORDER

Heard Mrs.R.Hemalatha, learned counsel for petitioner and Mr.M.Hariharan, learned Additional Government Pleader for respondent.

2. Petitioner has approached this Court challenging the assessment order for the month of April 2014 which being a part of Assessment Year 2014-15. The impugned order is dated 09.01.2015 and the reason the petitioner approaching this Court at this juncture is on account of a recovery notice dated 25.01.2018. Admittedly, the Assessment Year is over. The respondent should have done assessment for the entire year.

For the said reasons, the Writ Petition is allowed. The impugned proceedings dated 09.01.2015 is set aside. Respondent is directed to complete the assessment for the entire Assessment Year 2014-15 after affording an opportunity of personal hearing. No costs. Connected miscellaneous petitions are closed.

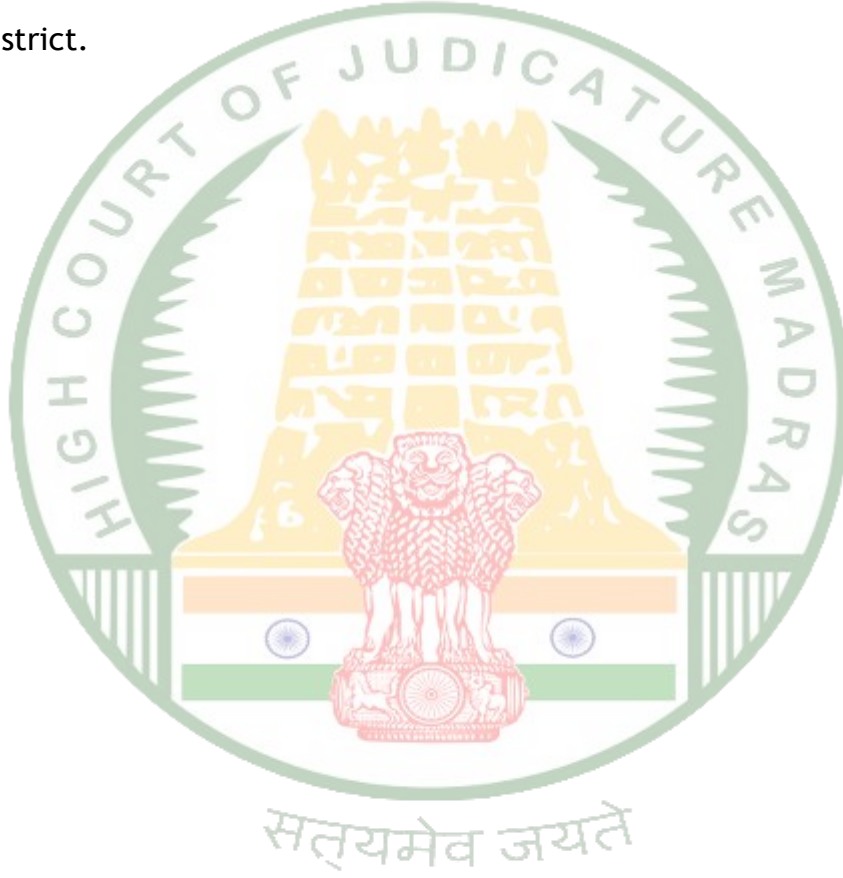
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Index : Yes/No,
Internet : Yes
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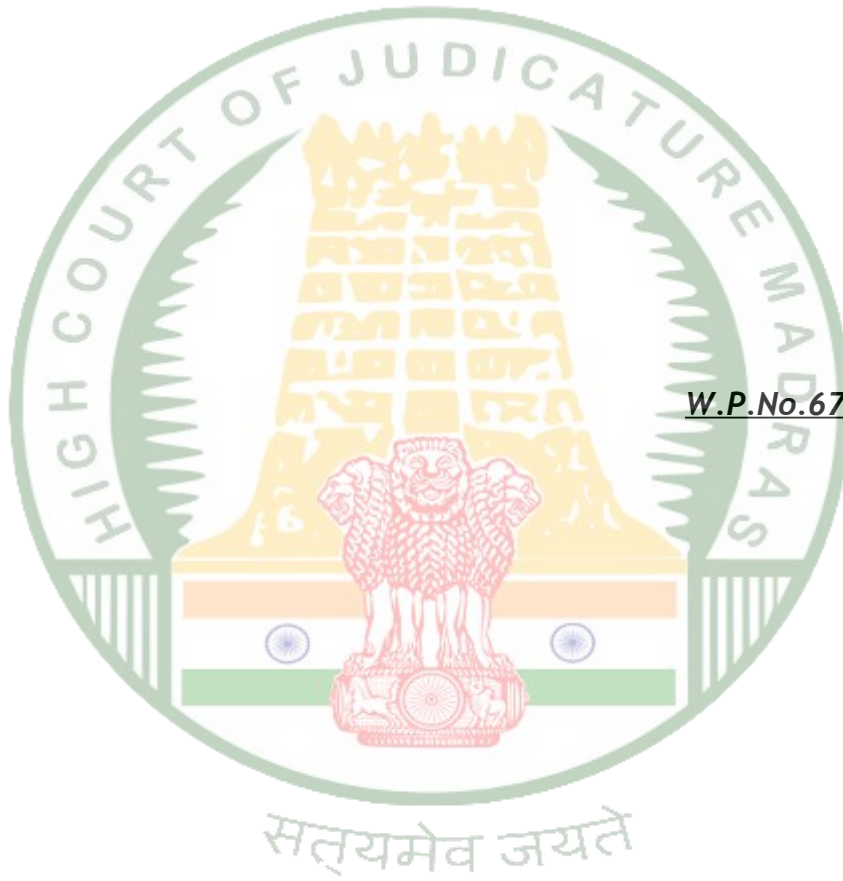
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T.S.SIVAGNANAM, J

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