

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.06.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.13607 of 2018
and
W.M.P.No.16033 of 2018

M/s.Mubarak Stores,
Represented by its Proprietor,
A.Shahul Hameed,
No.99/A-4, Tiruvarur Main Road,
Lakshmangudi,
Tiruvarur District. ... Petitioner

Versus

The Commercial Tax Officer,
Mannargudi Assessment Circle,
Mannargudi,
Tiruvarur District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, to call for the records of the respondent in TIN No.33463862136/2016-2017 dated 16.02.2018 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.Soundararajan

For Respondent : Ms.G.Dhana Madhri
Government Advocate

ORDER

Heard Mr.K.Soundarajan, learned counsel appearing for the petitioner and Ms.G.Dhana Madhri, learned Government Advocate appearing for the respondent, who accepts notice on behalf of the respondent.

2.Considering the fact that the petitioner has already paid the entire tax, as demanded in the impugned assessment order and the assessment, having been completed ex-parte, on account of non-cooperation of the dealer in failing to submit the objections to the revision notices dated 26.07.2017 and

19.01.2018, this Court is inclined to give one more opportunity to the petitioner.

3. Under normal circumstances, this Court would have dismissed the writ petition and would have directed the petitioner to file the appeal before the Appellate Deputy Commissioner (CT), Thanjavur. However, taking note of the fact that the petitioner has already paid the entire tax, which has been accepted in the impugned assessment order and stated that the petitioner's proprietor was suffering from typhoid and advised rest from 18.03.2018 to 25.04.2018, this Court hereby directs the petitioner to treat the impugned assessment order as show cause notice and submit their objections within a period of 15 days from the date of receipt of copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and pass orders afresh, on merits in accordance with law.

4. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

ia/srk

To

1.The Commercial Tax Officer,
Mannargudi Assessment Circle,
Mannargudi,
Tiruvarur District.

+lcc to Mr.K.Soundararajan, advocate sr.no.36134
+lcc to Special government Pleader(Taxes), sr.no.35976

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