

In the High Court of Judicature at Madras

Dated : 12.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.14135 of 2018 &
WMP.No.16707 of 2018

Tvl.C.R.Textile Mills, rep.by
its Partner R.Ameet Parasuram
Puriya

...Petitioner

Vs

The State Tax Officer, Rasipuram
Assessment Circle, Rasipuram,
Salem District.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent in TIN : 33593162355/2014-15 dated 31.1.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. Though the learned counsel for the petitioner has vehemently contested on the merits of the impugned assessment order, this Court is not inclined to go into those aspects and entertain the writ petition solely on the ground that the petitioner was not afforded an opportunity before the impugned order was passed. This Court is also not inclined to set aside the impugned assessment order on that ground, but deems fit to grant one opportunity to the petitioner to go before the Assessing Officer.

3. Accordingly, the writ petition is disposed of with a direction to the petitioner to treat the impugned proceedings as a show cause notice and submit their further objections within a period of 15 days from the date of receipt of a copy of this order. On receipt of the further objections, the respondent shall afford an opportunity of personal hearing, peruse the documents that the petitioner may produce and redo the assessment in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar (CO)

//True copy//

Sub Assistant Registrar

RS

To

The State Tax Officer,
Rasipuram Assessment Circle,
Rasipuram, Salem District.

+1cc to Mr.R.Senniappan, Advocate SR.No.37394

+1cc to Special Government Pleader(Taxes) SR.No.37652

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CA (CO)
GN (22/06/2018)

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