

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.06.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.31714 of 2013

&

M.P.No.1 of 2013

Anand Cine Service
Represented by its Partner
Mr.A.Manohar Prasad
No.3, Sarangapani Street
T.Nagar, Chennai - 600 017

.. Petitioner

v.

Commercial Tax Officer
T.Nagar (North) Assessment Circle
46, Greenways Road,
Chennai - 600 028

... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari Calling for the records in TIN No.33591523443/ 2013-14 (April & May 2013) dated 9.10.2013 issued by the respondent and quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Ms.G.Dhanamadhri
Government Advocate

ORDER

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

2. The petitioner has filed this writ petition challenging the provisional assessment order for the month of April and May 2013 under the provisions of Tamil Nadu Value Added Tax Act, 2006.

3. Since the year itself is over, the assessment has to be completed for the whole year.

4. For the above reasons, the Writ Petition is allowed, the impugned order is set aside and the matter is remanded to the 1st respondent with a direction to assess the the petitioner for the whole year, if not already done. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

Rj

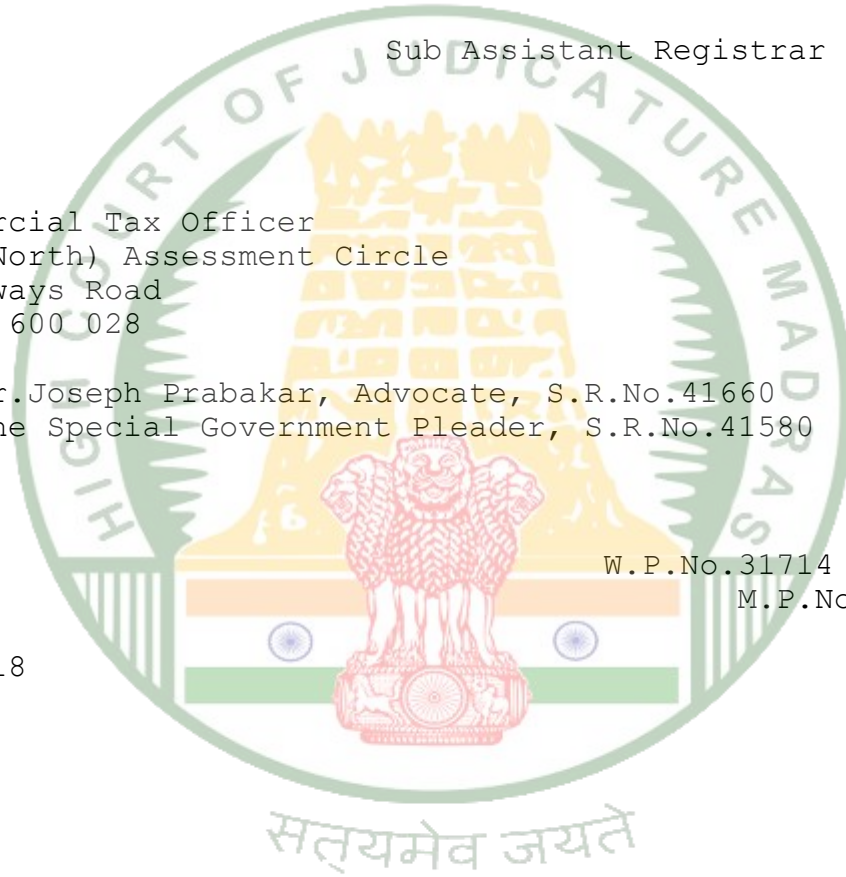
To

The Commercial Tax Officer
T.Nagar (North) Assessment Circle
46, Greenways Road
Chennai - 600 028

+1cc to Mr.Joseph Prabakar, Advocate, S.R.No.41660
+1cc to the Special Government Pleader, S.R.No.41580

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CS/09/07/18



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