BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Dated : 07.03.2018
CORAM :
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P(MD)No.2264 of 2018
and
WMP(MD)No.2484 of 2018

Tvl.Bharath Cotton Company,
Rep.by its Proprietor,
R.Ramadass ... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
   O/o.the Principal and Special
   Commissioner of Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai - 600 005.

2. The Assistant Commissioner (CT)-V,
   Dindigul - V Assessment Circle,
   Commercial Taxes Building,
   Sub-Collector Office Road,
   Dindigul. ... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records pertaining to the impugned notice of the second respondent in TIN No.33705381024 dated 24.01.2018 and quash the same.

For Petitioner : M/s.P.Jessi Jeeva Priya
For Respondents : Mr.K.Saravanan, Govt.Advocate

ORDER

The petitioner is registered as an assessee with the second respondent. In respect of assessment year 2011-12, an order was passed against the petitioner. The same was questioned by filing WP(MD)No.1025 of 2018. During the pendency of the said writ petition, the impugned notice dated 24.01.2018 came to be issued in respect of other assessment years.

2.The petitioner's request for deferring the proceedings till the finalization of WP(MD)No.1025 of 2018 was not accepted. This Court issued notice in the said writ petition. By the time, it could be taken up for disposal, it appears that the second respondent has passed orders in respect of assessment year 2010-11.

3.It is also admitted on either side that WP(MD)No.1025 of 2018 came to be allowed and the matter was remitted to the file of the second respondent herein. Therefore, it is only just and proper that the second respondent hears the matter afresh. Since this Court was seized of the matter, the second respondent ought not to have finalized the assessment orders for the year 2010-11. The order of the second respondent states that they cannot defer the proceedings till the conclusion of WP(MD)No.1025 of 2018.

4.In this view of the matter, the order impugned in this writ petition is quashed. It is made clear that the order of assessment made for the year 2010-11 would also stand quashed. The matter is remitted to the file of the second respondent and the second respondent shall issue a fresh hearing notice affording due opportunity to the petitioner and pass orders afresh in accordance with law.

5.This writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(W)

/True Copy/

Sub Assistant Registrar

To
1. The Commissioner of Commercial Taxes,
O/o.the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2. The Assistant Commissioner (CT)-V,
Dindigul - V Assessment Circle,
Commercial Taxes Building,
Sub-Collector Office Road,
Dindigul.

+1cc to Mr.N.Subramanian, Advocate Sr.No.53469
+1cc to Spl.Government Pleader Sr.No. 53828

SKM

VB/SKN/RSK/SAR1/28/05/2018/2P/5C

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