



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.03.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos. 3052 to 3058 of 2018

and

W.M.P (MD) Nos. 3198 to 3204 of 2018

W.P. (MD) Nos. 3052 to 3058 of 2018:

M/s. Harihar Alloys Castings (P) Ltd.,
(now known as M/s Harihar Alloys (P) Ltd.,)
represented by its Manager-Legal,
Trichy Main Road, Pulivalam,
Trichy.

... Petitioner

Vs.

The Commercial Tax Officer,
Thuraiyur Assessment Circle,
Thuraiyur,
Trichy.

.. Respondent

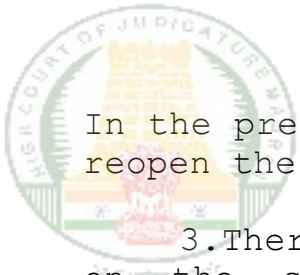
COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in his proceedings in TN:33103640980/2007-2008, 2008-2009, 2009-2010, 2010-2011, 2012-2013, 2013-2014 and 2014-2015 respectively and quash the order dated 28.12.2017 made therein.

For Petitioner	: M/s.K.Mahalakshmi in all petitions
For Respondent	: Mrs.S.Srimathy Special Government Pleader in all petitions

COMMON ORDER

The petitioner is a registered dealer. In respect of various assessment years for which assessment got completed on deemed basis, the respondent issued notice for re-opening the assessments. The petitioner offered his objection and final orders came to be passed. The same are assailed in this writ petition.

2. The contention raised by the learned counsel for the petitioner is that it is only the Commissioner of Commercial Tax who will have the jurisdiction to reopen a concluded assessments.



In the present case, the respondent is not an authority in law to reopen the concluded assessments.

3. Therefore, the impugned proceedings is liable to be quashed on the sole ground that the respondent did not have the jurisdiction to initiate the impugned proceedings. Liberty is however granted to the competent authority to pass orders afresh in accordance with law. The writ petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (RTI)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Thuraiyur Assessment Circle,
Thuraiyur,
Trichy.

+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 54887
+ 1 CC TO Mrs.K.MAHALAKSHMI, ADVOCATE IN SR No. 54300

RMI

TE/SV-MMS/SAR-1 : 11/05/2018 : 2P/4C

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