



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.06.2018

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THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P. (MD) Nos.21100 to 21102 of 2014

and

MP(MD) Nos.1, 1 & 1 of 2014

M/s.The Ramco Cements Limited,
(Formerly Madras Cements Limited),
rep. by its (Legal) Deputy General Manager,
R.R.Nagar,
Virudhunagar.

: Petitioner in all W.Ps

Vs.

1.

1. The Assistant Commissioner (CT)-III (FAC)
Virudhunagar.

2. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai.

: Respondents in all W.Ps

PRAYER in W.P. (MD) .No.21100/2014: Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the first respondent in his proceedings in Tin. No.33945760453/2011-12, quash the pre-revision notice dated 02.12.2014, issued therein.

PRAYER in W.P. (MD) .No.21101/2014: Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the first respondent in his proceedings in Tin. No.33945760453/2012-13, quash the pre-revision notice dated 02.12.2014, issued therein.

PRAYER in W.P. (MD) .No.21102/2014: Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the first respondent in his proceedings in Tin. No.33945760453/2013-14, quash the pre-revision notice dated 02.12.2014, issued therein.

In all W.Ps:

For Petitioner : Mr.R.L.Ramani, Senior Counsel
for Mr.S.Raja Jeya Chandra Paul

For Respondents : Mrs.J.Padmavathi Devi
Special Govt. Pleader

**C O M M O N O R D E R***********

The writ petitioner challenges the pre-revision notices issued by the first respondent, for the years 2011-12, 2012-13 and 2013-14, dated 02.12.2014.

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2.This Court ordered notice of motion on 23.12.2014.

3.During the pendency of the writ petitions, the writ petitioner raised arbitration proceedings before the Joint Commissioner of Commercial Taxes, Tirunelveli, in respect of the assessment years 2006-07, 2007-08 and 2008-09. The Arbitrator has passed awards on 22.06.2013 and the said awards were given effect to on 10.09.2013.

4.When the matter is taken up for hearing today, the learned Senior Counsel appearing for the petitioner would submit that the petitioner would submit his objection, on the basis of the awards passed by the Arbitrator/Joint Commissioner of Commercial Taxes, Tirunelveli Division and the Assessing Officer can pass orders on merits.

5.Recording the submission of the learned Senior Counsel, the petitioner is directed to submit his objection within a period of four weeks from the date of receipt of a copy of this order to the first respondent. On receipt of such objection, the first respondent shall pass orders on merits, after giving an opportunity of personal hearing to the petitioner, in the light of the awards passed by the Arbitrator/Joint Commissioner of Commercial Taxes, Tirunelveli Division, in proceeding Nos.A11/5422-1/2012, A11/5422-2/2012 and A11/5422-3/2012, dated 22.06.2013, within a period of one month.

Vs

6.In view of the above direction, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-III)

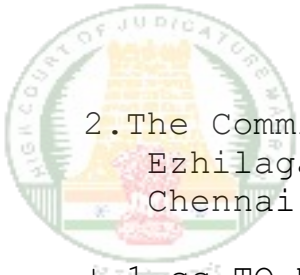
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Sub Assistant Registrar

To

1. The Assistant Commissioner (CT)-III (FAC)

<https://hcservices.ecourts.gov.in/hcservices/>
Virtual Judge.



2.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai.

+1 cc TO Mr.S.Raja Jeya Chandra Paul , Advocate in SR No. 67046
+1 cc TO The Special Government Pleader in SR No. 67504

vs

AE/KKR/SAR3/18.06.2018/3P/5C

COMMON ORDER MADE IN
W.P. (MD) Nos.21100 to 21102 of 2014
06.06.2018