



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.06.2018

CORAM:

THE HONOURABLE MR. JUSTICE M. GOVINDARAJ**W.P. (MD) Nos. 9268 to 9270 of 2015****and****M.P. (MD) Nos. 1, 1 and 1 of 2015**

WEB COPY

M/s. Yentop Manickam Edible Oils (P) Ltd.,
rep. by its Director
M. Nagalingam Manthirisabai,
No. 123, Katchery Road,
Virudhunagar.

: Petitioner in all W.Ps.

Vs.

1. The State of Tamil Nadu,
Rep. by its Secretary,
Commercial Taxes Department,
Fort St. George,
Chennai.
2. The Commissioner of Commercial Taxes,
Ezhilagam,
Chennai.
3. The Commercial Tax Officer-I,
Virudhunagar Assessment Circle,
Virudhunagar.
4. The Deputy Commercial Tax Officer-II,
Pudhucherry.
5. The State of Kerala,
rep. by its Secretary,
Department of Revenue,
Trivandrum, Kerala.
6. The Assessing Authority,
AC Special Circle,
Kollam, Kerala.

: Respondents in all W.Ps.

COMMON PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records of the third respondent in his proceedings in Assessment No. 33425721260/2-12-2013, CST.No. 503560/2011-2012 and CST.No. 503560/2012-2013 respectively and quash the impugned proceedings dated 18.05.2015, 13.05.2015 and 13.05.2015 issued therein respectively.

For Petitioner

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

For Respondents 1 to 4

: Mrs. J. Padmavathi Devi,
Special Government Pleader



on merits with due application of mind and not solely based on the proposal submitted by the Enforcement Wing. While deciding the matter, the third respondent shall also afford an opportunity of personal hearing to the petitioner in compliance with the principles of natural justice.

5. The Writ Petitions stand disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(T&P)

/True Copy/

Sub Assistant Registrar

To

1. The Secretary,
State of Tamil Nadu,
Commercial Taxes Department,
Fort St. George,
Chennai.
2. The Commissioner of Commercial Taxes,
Ezhilagam,
Chennai.
3. The Commercial Tax Officer-I,
Virudhunagar Assessment Circle,
Virudhunagar.
4. The Deputy Commercial Tax Officer-II,
Pudhucherry.
5. The Secretary Government of Kerala,
Department of Revenue,
Trivandrum, Kerala.
6. The Assessing Authority,
AC Special Circle,
Kollam, Kerala.

+1CC to the Special Government Pleader SR.Nos.70329 to 70331

W.P.(MD)Nos.9268 to 9270 of 2015
28.06.2018
(2/3)

SML
ES/RP/SAR 1/12.07.2018/3P/8C