



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 28.06.2018
CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

WEB COPY

W.P.(MD)No.9271 of 2015
and
M.P.(MD)No.1 of 2015

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

: Petitioner

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

PRAYER: Writ Petition is 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 Asst. No.33445721444/2013-2014 and quash the impugned proceedings dated 18.05.2015 issued therein.

For Petitioner

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

For Respondents 1to4

: 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 Petition stands disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is 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 to Government of Kerala,
Department of Revenue,
Trivandrum, Kerala.
6. The Assessing Authority,
AC Special Circle,
Kollam, Kerala.

+1CC to Mr.S.Raja Jeya Chandra Paul, Advocate, SR.No.70314
+1CC to the Special Government Pleader SR.No. 70328

W.P.(MD)No.9271 of 2015

Dated: 28.06.2018

(3/3)

SML

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

ES/RF/SAR 17/12.07.2018/3P/9C