



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 31.01.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.20804 of 2017

and

W.M.P.(MD) No.17089 of 2017

A.Samsudeen

... Petitioner

Vs.

The State Tax Officer,
Formerly Commercial Tax Officer,
Nagercoil - Rural,
Mead Street, Nagercoil 629 001
Kanyakumari District.

... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in RC No.1000/2017/A3/TIN : 33126120580, dated 31.10.2017 and quash the same and consequently direct the respondent to consider the representation of the petitioner dated 28.06.2016 and grant the copy of the records required in the representation.

For Petitioner	: Mr.N.Sudalaimuthu
For Respondent	: Mr.S.Srimathy
	Special Government Pleader

ORDER

The petitioner questions the impugned demand notice dated 31.10.2017 on the ground that he was not served with the assessment order.

2.On this ground alone, the impugned notice is quashed. It is open to the respondent to serve the assessment order in the manner known to law on the petitioner and thereafter proceed to enforce the same in the manner known to law.

3.With this observation, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(RTI)

/True Copy/



To

The State Tax Officer,
Formerly Commercial Tax Officer,
Nagercoil - Rural,
Mead Street, Nagercoil 629 001
Kanyakumari District.

+One cc to Mr.M.Azeem, Advocate, SR.No.45341

+One cc to the Special Government Pleader, SR.No.45979

Arul
RL/4C/2P/KK/SAR1/26/2/2018

W.P (MD) No.20804 of 2017
and
W.M.P. (MD) No.17089 of 2017

31.01.2018