IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2019

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THE HONOURABLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.31366 & 31367 of 2006
and
W.P.M.P.Nos.1 & 2 of 2006

M/s.A.G.Agro Private Limited,
Plot No.6, Sir Ram Nagar,
Vadakuthu 607 303,
Panruti Taluk. ..Petitioner in W.P.No.31366 of 2006

M/s.Metro Machinery Traders,
No.156, Indira Nagar,
Neyveli – 607 801 ..Petitioner in W.P.No.31367 of 2006

Vs

The Deputy Commercial Tax Officer,
Panruti (Rural) (FAC) ..Respondent in both W.Ps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, to issue Writs of Certiorari, to call for the records of the respondent in his proceedings in TNGST No.4500685/05-06-CST No.621300/05-06 & TNGST No.4500678/05-06-CST No.621295/05-06 dated 17.06.2005, quash the notice dated 17.06.2005.

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For Petitioners : Mr.B.Raveendran
for Mr.K.J.Chandran(in both W.Ps)

For Respondent : Mr.Master Ramesh,
Government Advocate(Taxes)

COMMON ORDER

The relief sought for in the present writ petitions is to call for the records in respect of the proceedings in TNGST No.4500685/05-06-CST No.621300/05-06 & TNGST No.4500678/05-06-CST No.621295/05-06 dated 17.06.2005, quash the notice dated 17.06.2005 issued therein.

2. The learned counsel for the writ petitioners state that no Final Assessment order has been passed so far. In the absence of any final assessment orders, the respondent is not in a position to initiate further action in this regard. However, in a similar writ petitions in W.P.Nos.34689 & 34690 of 2006 dated 11.01.2019, the written instructions provided to the learned Special Government Pleader dated 10.01.2019 also confirms that no demand was raised for the said assessment years 2005 – 2006. In view of the fact that no Final Assessment order has been passed, this Court is of an opinion that the authorities are bound to pay the Final assessment order at the earliest possible, enabling the authorities to proceed with the matter in accordance with the provisions of the TNGST Act, 1959.

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3. In this view of the matter, the respondent is directed to consider the materials available on record and pass the Final Assessment order within a period of eight weeks from the date of receipt of a copy of this order and communicate the Final Assessment order to the writ petitioners without any further delay.

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4. Accordingly, both the writ petitions stand disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

24.01.2019

kak/kmm
Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order.

To

The Deputy Commercial Tax Officer,
Panruti (Rural), (FAC).

HIGH COURT OF JUDICATURE MADRAS
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S.M.SUBRAMANIAM, J.

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