IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2019

CORAM

THE HONOURABLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.34689 & 34690 of 2006
and W.P.M.P.Nos.2,2 of 2006
and M.P.No.1,1 of 2010

M/s.A.G.Agro Private Limited,
Plot No.6, Sir Ram Nagar,
Vadakuthu 607 303,
Panruti Taluk. ..Petitioner in W.P.No.34689 of 2006

M/s.Metro Machinery Traders,
No.56, Indira Nagar,
Neyveli ..Petitioner in W.P.No.34690 of 2006

Vs

The Deputy Commercial Tax Officer,
Panruti (Rural), Panruti. ..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 herein relating the proceedings in Assessment Nos.4500685/2005-06 and 4500678/2005-06 on his files in the case of the petitioner herein and quash the proceedings of demand in Form B dated 22.02.2006 issued therein.

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

For Respondent : Mr.M.Hariharan
Additional Government Pleader(Taxes)
(in both W.Ps)

COMMON ORDER

The relief sought for in the present writ petitions is to call for the records in respect of the proceedings Assessment Nos. 4500685/2005-06 and 4500678/2005-06 on files in the case of the Petitioners and quash the proceedings of demand in Form B dated 22.02.2006 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. 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.

3. In this view of the matter, the respondents are 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 petitioner without any further delay.

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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

kak/kmm

To

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

+1cc to the Special Government Pleader(Taxes), S.R.No. 4285

W.P.Nos.34689 and 34690 of 2006

BR(CO)
GN(14/02/2019)