

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.07.2019

CORAM

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.21165 of 2009

W.M.P.No.1 of 2009

M/s.Asian Steel Traders,
Represented by its Proprietor,
Thiru Durairaj

.. Petitioner

Vs

- 1.The Commercial Tax Officer,
Central Enforcement Wing
Coimbatore-18.
- 2.The Assistant Commissioner (CT),
Singanallur Assessment Circle,
Coimbatore

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari, calling for the records on the files of the 1st respondent in Form No.VSI-I-Surprise inspection-report dated 04.08.2009 and quash the same in so far as relating to the demand and collection of tax of Rs.5,68,874/- on the spot at the time of inspection which is contrary to the decision rendered by this Court in the judgment reported in 87 STC 513 (Hotel Blue Nil Vs. State of Tamil Nadu and Others).

For Petitioner : Mr.R.Senniappan

For Respondents : Mrs.Dhana Madhri, GA

सत्यमेव जयते
O R D E R

Surprise inspection report dated 04.08.2009 is under challenge in the present writ petition.

2. In my view, such inspection report cannot be interfered with, unless the same culminates into final order, which the petitioner may have the right to challenge in accordance with law.

3. Thus, no interference is required in the prayer sought for in the present writ petition. Hence, the Writ Petition stands closed with a liberty to the petitioner to work out his

remedy in accordance with law. Consequently, connected miscellaneous petition is also closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

ska

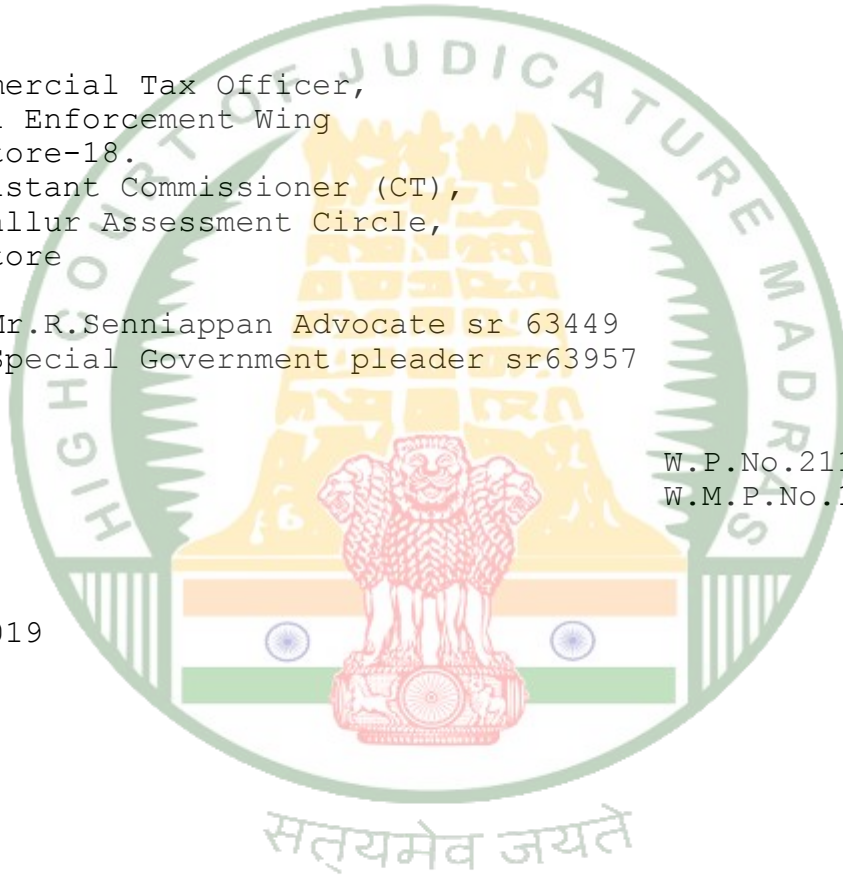
To

- 1.The Commercial Tax Officer,
Central Enforcement Wing
Coimbatore-18.
- 2.The Assistant Commissioner (CT),
Singanallur Assessment Circle,
Coimbatore

+1 cc to Mr.R.Senniappan Advocate sr 63449
+1 cc to Special Government pleader sr63957

W.P.No.21165 of 2009
W.M.P.No.1 of 2009

pvs (co)
aa06/09/2019



WEB COPY