



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2019

CORAM

THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P. 29642 of 2008

and

M.P. 1 of 2008

M/s. Elgi Equipments Ltd.,
Singanallur,
Coimbatore-641 005.

... Petitioner

Vs

The Deputy Commissioner (CT),
Fast Track Assessment Circle-I,
Coimbatore.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondent in TIN.33951880011/2008-09 and quash the order dated 14.11.2008 passed therein.

For Petitioner : Mr.S.Raveendran

For Respondent : Mrs.Dhanamadhri,
Special Govt. Pleader

O R D E R

Among various grounds raised by the petitioner, one of the main ground is that the respondent herein do not have powers to make a provisional assessment after the end of the assessment year.

2.The Division Bench of this Court by an order dated 14.10.2009 in W.A.Nos.1412 and 1413 of 2009 has reiterated the settled proposition of law that it is not open to the respondent to pass provisional order of assessment after the end of the assessment year. In view of this settled proposition, the impugned assessment order cannot be sustained. Apparently, the provisional order has been made after the end of assessment year, which is impermissible in view of the various decisions of this Court.



3. Hence, the impugned order dated 14.11.2008 in TIN.33951880011/2008-09 passed by the respondent is quashed. Accordingly, this Writ Petition stands allowed. It is needless to point out that the respondent is at liberty to make assessment otherwise in accordance with law. No costs. Consequently, the connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

rpp
To

The Deputy Commissioner (CT),
Fast Track Assessment Circle-I,
Coimbatore.

+1 CC to Mr.B.Raveendran, Advocate sr 57195.

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and
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VSNII (CO)
SP (19/08/2019)