

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.11.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.25544 to 25547 of 2012
& M.P. Nos.1, 1, 1 & 1 of 2012

Tvl.Health Foods,
Represented by its Proprietor,
Mr.D.Suresh,
No.22/2, Inspector Subbarayalu Street,
Old Washermenpet, Chennai - 600 021.

...Petitioner in all WPs.

Vs

The Assistant Commissioner (CT) (FAC),
Washermenpet -II Assessment Circle,
No.20, Kummalamman Koil Street,
Chennai - 600 081.

... Respondent in all WPs.

Prayer: PETITIONs filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, calling for the records comprised in Impugned Notice in TIN: 3361128066/2012-13, 2011-12 dated 26.07.2012 for the months of April, May and June 2012 and for the assessment year 2011-2012 on the file of the respondent, quash the same and consequently direct the respondent to proceed in accordance with law.

For Petitioner : Ms.P.Jayalakshmi
in all Wps

For Respondent : Mr.V.Haribabu,
Additional Government Pleader
in all WPs.

C O M M O N O R D E R

The challenge in these Writ Petitions is to notices for the months of April, May and June of 2012 as well as a notice for the entirety of the assessment period 2011-12.

2. Learned counsel for the petitioner states that as far as assessment period 2011-12 is concerned, an order of assessment has been passed on 28.08.2012 and hence nothing survives in W.P.No.25547 of 2012. As far as the Writ Petitions challenging notices for April, May and June, 2012 is concerned, the same are pre-mature and no case is made out as pointing to any lacuna in law warranting interference at this stage. The petitioner has, in fact, also filed replies to the aforesaid notices.

3. Thus, while dismissing these Writ Petitions, I direct the Assessing Authority to complete proceedings in question within a period of four (4) weeks from date of receipt of a copy of this order, if an order of assessment has not already been passed for period 2012-13. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT) (FAC),
Washermenpet -II Assessment Circle,
No.20, Kummalamman Koil Street,
Chennai - 600 081.

+lcc to the Special Government Pleader Sr.91286

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srg 05/12/2019