



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2019

CORAM

THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P. 27732 of 2013

and

M.P. 1 of 2013

M/s. Akshat Yarns Private Ltd.,
14/2, Bharathi Park Road No.2,
Coimbatore-641 043.

... Petitioner

Vs

The Assistant Commissioner (CT) (FAC),
Mettupalayam Road Assessment Circle,
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.33832002491/2012-13, dated 26.08.2013 and quash the same passed therein.

For Petitioner : Ms.Hema Muralikrishnan

For Respondent : Mr.Mohammed Shaffiq,
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 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. Hence, the



impugned order dated 26.08.2013 in TIN.3383200249/2012-13 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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rpp

To

The Assistant Commissioner (CT) (FAC),
Mettupalayam Road Assessment Circle,
Coimbatore.

+lcc to Mr.Hema Muralikrishnan, Advocate SR.57196

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