

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.08.2019

CORAM:

THE HON'BLE MR. JUSTICE M.S. RAMESH

W.P.Nos.9821, 9822, 9823 & 9824 of 2011
and M.P.Nos.1, 1, 1, 1 of 2011

M/s.Daksha Agency

R.S.Building, 1st Floor,

17-C, Verivada Road,

MTP Road, Coimbatore.

...Petitioner in all Wps

vs.

The Commercial Tax Officer,

R.S.Puram East Assessment Circle,

Coimbatore.

...Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to call for the records of the respondent in Tin Nos.33921942447/2006-07, 33921942447/2007-08, 33921942447/2008-09 and 33921942447/2009-10 respectively and quash the proceedings dt.28.02.2011 issued therein.

For Petitioner in all WPs : Mr.B.Raveendran

For Respondent in all WPs : Mr.Mohammed Shaffiq

Special Government Pleader

COMMON ORDER

The notice of re-assessment is put under challenge in these writ petitions. The points raised by the petitioner herein may not entitle him to file writ petitions challenging the notice, which points could be raised by way of objections before the Authorities concerned.

2.Nevertheless, one of the submissions made by the learned counsel for the petitioner is that the respondent herein had placed reliance on a clarification issued by the Government of Andhra Pradesh, whereas the clarification issued by the Government of Tamil Nadu is otherwise. It is needless to point out that even these objections can be raised before the Authorities for consideration and if the petitioner is granted such liberty, the ends of justice would be secured.

3.In the light of the above observation, the petitioner is granted liberty to file his objections to the impugned notice for re-assessment, within a period of 15 days from the date of receipt of a copy of this order. With further liberty to place all the relevant clarifications which the petitioner rely upon. On receipt of such objections, the respondent shall consider the same after giving due opportunity of personal hearing to the petitioner and pass final order as expeditiously as possible.

4.These writ petitions shall stand disposed of accordingly. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
R.S.Puram East Assessment Circle,
Coimbatore.

+1cc to Mr.B.Raveendran, Advocate Sr.No.66107

+1cc to The Special Government Pleader(Taxes), Sr.No.66478

AKM/16.09.19 /2P-4C/

W.P.Nos.9821, 9822, 9823 & 9824 of 2011

सत्यमेव जयते and M.P.Nos.1, 1, 1, 1 of 2011

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