

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28744 of 2013

and

M.P.No.1 of 2013

M/s.Thermax Ltd.,
453, Anna Salai, 3rd Floor,
Fathima Akther Court,
Teynampet, Chennai - 600 018.
Represented by its Authorized Signatory,
K.S.Vedhanarayanan ... Petitioner

Vs

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
Chennai - 28. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the Respondent in TNGST 0820852/2001-2002 (R.C.No.212/2013/A1) dated 30.08.2013 and quash the same.

For Petitioner	: Mr.R.L.Ramani Senior Counsel for Mr.B.Raveendran
For Respondent	: Mr.V.Haribabu Additional Government Pleader (Tax)

ORDER

This writ petition has been filed by the Petitioner, praying for the issuance of Writ of Certiorari, to call for the records of the Respondent in TNGST 0820852/2001-2002 (R.C.No.212/2013/A1) dated 30.08.2013 and quash the same.

2. Heard the learned Senior Counsel for the Petitioner for the Petitioner and learned Additional Government Pleader (Tax) for the Respondent.

3. A short point that arises for consideration in this Writ Petition is whether the Respondents were justified in relying

the relevant decision of the Hon'ble Supreme Court which was later referred to the Full Bench of the Hon'ble Supreme Court, the issue has now been answered by the Full Bench of the Hon'ble Supreme Court in the case of Kone Elevator India Pvt. Ltd., Vs State of Tamil Nadu and others, (2008) 15 VST 457 (SC) Since the Petitioner has challenged only the notice and since the records have not been produced, liberty is given to the Petitioner to produce the record and evidences. The Respondent shall pass a speaking order within a period of three months from the date of receipt of a copy of this order in terms of the decision of the Hon'ble Supreme Court rendered in the aforesaid Judgment. (cited supra).

4. This Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

arb

To

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
Chennai - 28.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.105855

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RJI (CO)
CS/18/02/2020