

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.21021 of 2017

Ramdev Toy World

No:3/1,Balasubraya Chetty Lane,

Sowcarpet, Chennai-600079

Rep.by it Proprietrix

...Petitioner

--Vs--

The Commercial Tax Officer,
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai, 2nd Floor,
Chennai-600001

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, calling for the records of the respondent in TIN:33800241715/2016-17 dated 15.05.2017 and quash the same as not sustainable in law with a consequent direction t the respondent to refund the tax and penalty forcibly collected without authority of law.

For Petitioner : Mr.MD.Ghafoor UR Rahman
For Respondents : Mr.M.Hariharan
Government Advocate

सत्यमेव जयते
O R D E R

The challenge in this writ petition is to a provisional assessment for the period 2016-17 dated 15.05.2017.

2. No counter has been filed in this case, however, a communication from the State Tax Officer in RC /823 /2017 /B1, dated 20.11.2019 is circulated today. The Officer states that since the period in question, that is 2016-17, has come to a close, the provisional assessment order passed would be null and void. This submission of the Officer is recorded.

3. In the light of the aforesaid, the assessment for the period 2016-17 will now be taken up for adjudication and completion after issuing a pre-assessment proposal and notice of hearing to the petitioner, receiving its submissions and

supporting evidences as it may choose to file and pass a speaking order on merits and in accordance with law. Let this exercise be completed within a period of four weeks from date of receipt of this order.

4. This writ petition is disposed as above. No costs.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai, 2nd Floor,
Chennai-600001

+1 cc to M/s.MD.Ghafoor UR Rahman,Advocate Sr.No. 99569

AKM/19.12.19/2P-3C /

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सत्यमेव जयते

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