

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2019

CORAM

THE HON'BLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.NO.28813 OF 2019

M/s.S.S.D.Oil Mills Co., Ltd.,
Rep. by its Director
No.52, 48th Street
Ashok Nagar, Chennai-600 083.

...Petitioner

vs.

1.The Special Commissioner &
Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai-5.

2.The Assistant Commissioner (ST)
Poonamallee Assessment Circle
Varadharajapuram
Chennai-600 123.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the second respondent in TNGST/166064/2002-2003 dated 20.08.2019 and quash the same as illegal and direct the second respondent to pass fresh orders and refund the excess additional tax collected from the petitioner after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni

For Respondents : Mr.V.Haribabu

Additional Government Pleader (Tax)

ORDER

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondents. By consent of both the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2.This writ petition is filed challenging the order of assessment dated 20.08.2019 relevant to the assessment year 2002-2003.

3. Heard Mr.C.Bakthasiromoni, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader (Tax) for the respondents.

4. Though this writ petition is filed by raising very many contentions on merits against the impugned order of assessment, this Court is not inclined to go into those contentions and express any view, in view of the admitted fact that the petitioner has already approached the Assessing Officer and filed a rectification petition dated 26.08.2019 and the same is still pending.

5. This Court at this stage is not expressing any view on the merits of the claim made by the petitioner, as it is for the second respondent to consider and decide the same. Accordingly, this Writ Petition is disposed of, by directing the second respondent to consider the said rectification petition filed by the petitioner and pass orders on the same on merits and in accordance with law, after giving due opportunity of hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar (CJ Conf.)

//True Copy//

Sub Assistant Registrar

mk

To

1.The Special Commissioner &
Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai-5.

2.The Assistant Commissioner (ST)
Poonamallee Assessment Circle
Varadharajapuram
Chennai-600 123.

+1cc to Mr.C.Bakthasiromoni, Advocate, S.R.No.83815
+1cc to the Special Government Pleader, S.R.No.84489

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NMI (CO)
CS/31/10/2019