

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.01.2019

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Contempt Petition Nos.2567
and 2568 of 2018

M/s.New SRN Agencies,
Rep., by its Proprietor, P.Karikalan,
No.13-A, Royal Street,
Keelkattalai, Chennai-600 117. ... Petitioner in both
petitions

-vs-

Mrs.L.Meenakshi,
The Assistant Commissioner (CT),
Madipakkam Assessment Circle,
Chennai-600 100. Respondent in
both petitions

PETITIONS filed under Section 11 of the Contempt of
Courts Act, 1971, to punish the respondent for the willful
disobedience of the common order passed by this Court in
W.P.Nos.32887 and 32888 of 2017, dated 09.01.2018.

For Petitioner : Mr.M.Md.Ibrahim Ali
(In both Petitions)

For Respondent : Mr.V.Haribabu,
(In both petitions) Additional Govt.
Pleader (Taxes)

COMMON ORDER

These contempt petitions have been filed alleging
<https://hcservices.ecourts.gov.in/hcservices/>
willful disobedience of the order and direction passed in

W.P.Nos.32887 and 32888 of 2017, dated 09.01.2018.

2.On notice being issued in the contempt petitions, Mrs.L.Meenakshi, Assistant Commissioner (CT), Madipakkam Assessment Circle is present in Court along with the original file and has also filed a common counter.

3.I have elaborately heard the learned counsel for the petitioner; Mr.V.Haribabu, learned Additional Government Pleader; and Mrs.L.Meenakshi, the Assistant Commissioner of Commercial Taxes.

4.In my considered view, there appears to be no willful disobedience of the order and direction issued by this Court. After hearing Mrs.L.Meenakshi and perusing the counter affidavit, it appears that the Assessing Officer requires further details, viz., (i) item wise reconciliation; (ii) stock statement; and (iii) purchase and sales registers.

5.The learned counsel for the petitioner submits that the petitioner is ready and willing to produce whatever details as sought for by the Assessing Officer and requests that direction may be issued accordingly.

6.In the light of the above, these contempt petitions

stand closed with a direction to the petitioner-dealer to appear before the respondent.

7.It is represented by Mrs.L.Meenakshi that she is going on leave till May, 2019. Since this Court is of the view that the adjudication should be redone by the very same officer, I direct the respondent to issue a notice of personal appearance to the dealer, after she joins duty on completion of her leave.

8.In the result, these contempt petitions are closed.
No costs.

abr

SD/-

ASSISTANT REGISTRAR (COMM.CASES)

//Certified to be true copy//

Dated at Madras this the 25th day of September 2019.

COURT OFFICER(O.S.)

from 25th day of September 2008 the Registry is issuing Certified copies of the Orders/Judgments/Decrees in this format.

PS/14/02/2019

To

Chennai-600 100.



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