



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.08.2019

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THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)Nos.7922 and 7923 of 2014
and M.P(MD) Nos.1 and 1 of 2014

Selvakumar

... Petitioner
In both writ petitions

Vs.

The Commercial Tax Officer,
Nagercoil Rural,
Kanyakumari District.

... Respondent
In both writ petitions

PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India praying for the issuance of writ of Certiorarified Mandamus to call for the records relating to the order passed by the respondent in Tin 33486124262/2009-2010 and 2011-2012 dated 28.10.2013 and quash the same with the consequential direction to consider the petitioner's representation which submitted in written form dated 25.03.2014 within the time frame as fixed by this Court.

In both writ petitions:

For Petitioner : Mr.D.Saravanan

For Respondents : Mrs.J.Padmavathy Devi
Special Government Pleader

C O M M O N O R D E R

The petitioner challenges a notice dated 28.10.2013. Since the impugned communication is only a notice which calls upon the petitioner to file its objections to the proposals contained therein, I am of the considered view that the writ petitions are pre-mature.

2. However, liberty is granted to the petitioner to file objections to the proposals contained therein within a period of two weeks from the date of receipt of a copy of this order. Upon receipt of the objections, the petitioner will be called upon for personal hearing and an order of assessment will be passed by the Assessing Officer in accordance with law and on merits within a period of four weeks from the date of conclusion of personal hearing.



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WP(MD).Nos.7922 & 7923 of 2014

3. In fine, the writ petitions are dismissed. No costs. Consequently, connected miscellaneous are also dismissed.

Sd/-

Assistant Registrar (AD-I)

// True Copy //

Sub Assistant Registrar(CS)

To,
The Commercial Tax Officer,
Nagercoil Rural,
Kanyakumari District.

+1 CC to M/s.SPL GP (SR-80321[F] dated 07/08/2019)

+2 CC to M/s.D.SARAVANAN, Advocate (SR-80345 & 80346 [F] dated 07/08/2019)

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CM
JMN(23.09.2019) 2P : 5C