

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.01.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35721 of 2007

and

W.M.P.No.1 of 2007

Khivraj Motors Ltd,
623, Anna Salai,
Chennai - 600 006.
Rep by its Director,
Mr.Ajit Kumar Chordia Petitioner

Vs.

Assistant Commissioner (CT),
Fast Track Assessment Circle III,
Greens Road,
Chennai - 600 006 ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records in TNGST No.0460010/2001-2002 dated 30.10.2007 read with proceedings in Assessment Order in TNGST 0460010/2001-02 dated 31.07.2007 of the Respondent, quash the said proceedings in TNGST No.0460010/2001-02 dated 30.10.2007 and direct the said Respondent to amend the proceedings in Assessment Order dated 31.07.2007, by adjusting the value of the opening stock against the value of the closing stock of the vehicles and grant the deduction of entry tax paid by the petitioner to the extent of Rs.34,04,847/-.

For Petitioner : Mr.M.P.Senthilkumar
for N.Muthukumar

For Respondent : Mrs.G.Dhanamadhri
Government Advocate

O R D E R

The petitioner has only challenged the notice issued by the Respondent on 15.09.2007 seeking to deny the Entry Tax on the opening stock of the vehicle as on 01.04.2001. The petitioner was directed to furnish details regarding the Entry Tax for opening stock of vehicles for 2001-2002 for a sum of Rs.34,04,848/-.

2.The petitioner had also filed its reply on 29.10.2007. After filing the above reply, the petitioner has filed the present Writ Petition on 22.11.2007. Since the issue has to be decided by the Respondent based on the representation of the petitioner, I am of the view that the present Writ Petition is liable to be disposed with a direction to the petitioner to participate in the proceedings before the Respondent.

3.The petitioner is directed to appear before the Respondent on the first instance on 10.02.2020. The respondent shall pass appropriate order within a period of three months thereafter, after considering the representation of the petitioner.

4.The present Writ Petition stands disposed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

Assistant Commissioner (CT),
Fast Track Assessment Circle III,
Greens Road,
Chennai - 600 006.

+1cc to Mr.Mallika Srinivasan Advocate, S.R.No.5900
+1cc to Special Government Pleader Taxes
Advocate, S.R.No.5953

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