

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2020

C O R A M

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4330 of 2012

&

WMP.No.1 of 2012

M/s. Sastha Traders,
Represented by its Proprietor,
Mr.V.Muthukrishnan,
No.A-19, 4th Cross,
TVS Nagar, Tally Road,
Hosur - 635 109,
Krishnagiri District. Petitioner

Vs.

The Assistant Commissioner of Commercial Taxes,
Commercial Tax Department,
Hosur (South) (C), Hosur - 635 109,
Krishnagiri District. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN/year.33723361764/2007-08 dated 20.9.2011 and quash the same as being without jurisdiction, authority of law and contrary to the principle of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr. A.R.Jayprakash,
Additional Public Prosecutor

O R D E R

The petitioner has filed this Writ Petition challenging the respondent in TIN/year.33723361764/2007-08 dated 20.9.2011 and quash the same as being without jurisdiction, authority of law and contrary to the principle of natural justice.

2. Already by an order dated 14.11.2019, the respondent was directed to pass fresh order which reads as under:-

"Prima facie there appears to be an error in the order for the period 2007 -08 raising a demand for a sum of Rs.64,719/-, when, in order for the year 2008-09, Input Tax Credit brought forward is an amount of Rs.98,872/-. Let necessary modifications be made.

2. Mr.Haribabu, learned Additional Government Pleader requests two weeks to enable the Officer to pass rectified orders of assessment.

3. Orders shall be passed on or before 27.11.2019.

4. List on 28.11.2019 to produce rectified orders of assessment."

3. The respondent has not passed any order till date. Therefore, the respondent is directed to pass a fresh order in the light of the direction given by this Court on 14.11.2019 and such order shall be passed within a period of three months from the date of receipt of a copy of this order. Needless to say that before passing a fresh order the respondent shall also hear the petitioner.

4. In view of the above observation, the writ petition is disposed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner of Commercial Taxes,
Commercial Tax Department,
Hosur (South) (C), Hosur - 635 109,
Krishnagiri District.

+1cc to the Spl Government Pleader(Taxes) SR.6849

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VG-II(CO)
CB(03/03/2020)