

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
Writ Petition No.9135 of 2020
and WMP. No.11138 of 2020

Mr.T.R.N.Murthy,
Legal Rep. of Mrs. Alamelumangal Proprietrix,
M/s.Sri Sharada Enterprises Earlier at 42,
M.G. Chakarapani street, Sathya Garden,
Chennai- 9.

... Petitioner

Vs

1. The Assistant Commissioner (CT),
Saligramam Assessment Circle, Chennai 83.
2. The Deputy State Tax Officer,
K.K. Nagar Assessment Circle, Chennai -6.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, Calling for the records on the files of the 2nd respondent in CST. 898273 /2012 -13 dated 09/03/2020 and quash the same as being without jurisdiction and violative of principles of natural justice and hence invalid and illegal.

For Petitioner: Mr.V.Srikanth

For Respondents: Mr.Mohammed Shaffiq,
Special Government Pleader

O R D E R

Mr.Mohammad Shaffiq, learned Special Government Pleader (Taxes) accepts notice for the respondents and is armed with instructions to proceed with the matter. By consent of, and at request of learned counsel for the petitioner and Mr.Shaffiq, this Writ Petition is taken up for final disposal at the stage of admission.

2. The impugned order dated 09.03.2020 has, admittedly been passed without issuance of a prior show cause notice. Mr.Srikanth, learned counsel for the petitioner would point out that the proprietrix of the petitioner, Sri Saradha Enterprises, one Alamelumangal has passed away on 27.12.2016. Hence any order to revise the original order of assessment dated 07.10.2013

ought to have been passed after notice to the legal representatives. This is the correct position in law.

3. In the light of the facts as narrated aforesaid, the impugned order, passed on the petitioner/sole proprietary where the proprietrix has passed away and without notice to her legal representatives, has no legs to stand. It is hence quashed. The Commercial Taxes Department is at liberty to initiate proceedings afresh as against the legal representatives in accordance with law.

4. This writ petition is allowed in the aforesaid terms. Consequently, connected miscellaneous petition is closed. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1. The Assistant Commissioner (CT),
Saligramam Assessment Circle, Chennai 83.

2. The Deputy State Tax Officer,
K.K. Nagar Assessment Circle, Chennai -6.

+1 CC to The Special Government Pleader(T) sr 24690.

सत्यमेव जयते

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SP(30/07/2020)