



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.1843 of 2021
and WMP No.2079 of 2021

M/s.Chamundi Steel Casting (I) Ltd.,
Represented by its Director,
Mahender Kumar
Hosur.

... Petitioner

Vs

The Assistant Commissioner (ST),
Hosur (South),
Hosur.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records of the respondent in notice dated 14.12.2020 in TIN No.33423360959/2008-2009 to 2013-14 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.TNC.Kaushik
Government Advocate

O R D E R

Heard Mr.Adithiya Reddy, learned counsel for the petitioner and Mr.TNC.Kaushik, learned Government Advocate for the respondent.

2.The challenge is only to notice dated 14.12.2020, which calls upon the petitioner to appear before the assessing authority with material in support of certain imports of Iron and Steel for the periods 2008-09 to 2013-14. The petitioner has been asked to submit copies of invoices, bills of entry and import, export code.

3.Learned counsel for the petitioner would draw my attention to proceedings of assessment dated 28.09.2020 for the periods 2008-09 to 2013-14 where, in conclusion the officer has referred to the assessments for the periods 2008-09 to 2011-12 as having been completed and the assessments for the periods 2012-13 and 2013-14 wherein, he states that the details filed by



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To

The Assistant Commissioner (ST),
Hosur (South),
Hosur.

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+1cc to Mr.Adithya Reddy, Advocate Sr No.40653

+1cc to the Special Government Pleader (Taxes) Sr No.41449

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AD (CO)

PR (24/09/2021)