



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06-08-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.15183 of 2004

And

WPMP No.18019 of 2004

M/s.Sri Abirami Agencies,
#4, First Main Road,
New Colony,
Chrompet,
Chennai-600 044.

.. Petitioner

vs.

The Commercial Tax Officer (FAC),
Tambaram I Assessment Circle,
Chennai.

.. Respondent

Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records of the respondent in TNGST 0882079/2003-04 dated 30.03.2004 issued under TNGST Act and quash the same in so far as it is against the petitioner.

For Petitioner : Ms.Lakshmi Sriram

For Respondent : Mr.V.Nanmaran,
Government Advocate.

O R D E R

The learned counsel appearing on behalf of the writ petitioner made a submission that the provisional assessment order issued by the respondent in proceedings dated 30.03.2004 is under challenge in the present writ petition.

2. The validity of the provisional assessment order is one year and further more, the writ petition was filed during the year 2004.

3. This being the factum, the entire books of accounts for the relevant year are to be considered for the purpose of passing final assessment order by following the procedures



contemplated under the provisions of the Act.

4. This being the exercise to be done by the Authorities Competent, this Court is of an opinion that the matter is to be remitted back.

5. Accordingly, the impugned order passed by the respondent in TNGST 0882079/2003-04 dated 30.03.2004 is set aside and the matter is remitted back to the respondent for the purpose of scrutiny and for passing of final assessment order for the relevant assessment year 2003-2004 and communicate the said order to the writ petitioner in the manner known to law.

6. Accordingly, the writ petition stands allowed. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Svn

To

The Commercial Tax Officer (FAC),
Tambaram I Assessment Circle,
Chennai.

+1cc to Lakshmi Sriram, Advocate Sr No.38763

+1cc to Special Government Pleader (Taxes) Sr No.38995

WP 15183 of 2004

KSM (CO)
PR (26/08/2021)