



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.26915 OF 2021

(Through Video Conferencing)

Tvl.Dharmalakshmi Traders,
Represented by its Proprietor,
C.Narayanan,
S/o.Chelladurai Nadar,
Old No.24, New No.37,
Vallalar Kovil Street,
Redhills, Chennai - 52.

... Petitioner

.Vs.

The Assistance Commissioner (ST),
Madhavaram Assessment Circle,
No.32, First Floor,
Elephant Gate Road,
Chennai - 600 003.

... Respondent

PRAYER:-

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of respondent and to quash the impugned order in TIN 33551085122/2015-16 dated 01.12.2021 passed by the respondent i.e, The Assistance Commissioner (ST), Madhavaram Assessment Circle, for the financial period of April 2015 to March 2016.

For Petitioner : Mr.J.Ashish

For Respondents : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

This writ petition is disposed recording the undertaking of the learned counsel for the petitioner agreeing to deposit 50% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order after considering the



age of the petitioner. Subject to the aforesaid deposit by the petitioner within the aforesaid period, the impugned order shall stand quashed. The impugned order which stands quashed shall be treated as show cause notice. The petitioner may during the interregnum file a detailed reply to various notices issued within a period of 30 days. The respondent shall thereafter pass appropriate orders on merits and in accordance with law within a period of sixty (60) days from the date of receipt of a copy of this order. The first date of hearing of the case is fixed on 01.03.2022.

2. Accordingly, this writ petition stands disposed of with the above observations. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

rgm/jas

To

The Assistance Commissioner (ST),
Madhavaram Assessment Circle,
No.32, First Floor,
Elephant Gate Road,
Chennai - 600 003.

+2ccs to Mr.J.Ashish, Advocate, S.R.No.67359
+1cc to the Special Government Pleader (Taxes), S.R.No.67886

W.P.NO.26915 OF 2021

EV(CO)
PBS/05/01/2022