

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Tuesday, the Thirtieth day of April Two Thousand Nineteen

PRESENT

The Hon`ble Mr.Justice ABDUL QUDDHOSE

W.P(MD) .Nos.11429 to 11431 of 2019

and

W.M.P.(MD) Nos.8695 to 8697 of 2019

TVL.PRIME INDUSTRY

REPRESENTED BY ITS PARTNER,
P.SRINIVASAN

... PETITIONER
IN ALL THE PETITIONS

Vs

1.THE COMMISSIONER OF COMMERCIAL TAXES,
O/O. THE PRINCIPAL AND SPECIAL
COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM,
CHEPAUK, CHENNAI - 600 005

2.THE COMMERCIAL TAX OFFICER,
KARUR (EAST) ASSESSMENT CIRCLE,
COMMERCIAL TAX BUILDING, NORTH PRADAKSHNAM ROAD,
KARUR -639001

... RESPONDENTS
IN ALL THE PETITIONS

PRAYER IN WP(MD)No.11429 of 2019:

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased to issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33913764743/2011-12 dated 18.03.2019 and quash the same.

Prayer in WP(MD) . 11430/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33913764743/2012-13 dated 18.03.2019 and quash the same.

Prayer in WP(MD) . 11431/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33913764743/2014-15 dated 18.03.2019 and quash the same.

Prayer in WMP(MD) . 8695/ 2019 IN WP(MD)No.11429 of 2019:

To grant an interim stay for the operation of the impugned proceedings of the 2nd respondent in TIN 33913764743/2011-12 dated 18.03.2019 till the disposal of this writ petition.

Prayer in WMP(MD) . 8696/ 2019 IN WP(MD)No.11430 of 2019:

To grant an interim stay for the operation of the impugned proceedings of the 2nd respondent in TIN 33913764743/2012-13 dated 18.03.2019 till the disposal of this writ petition.

Prayer in WMP(MD) . 8697/ 2019 IN WP(MD)No.11429 of 2019:

To grant an interim stay for the operation of the impugned proceedings of the 2nd respondent in TIN 33913764743/2014-15 dated 18.03.2019 till the disposal of this writ petition.

ORDER : These petitions coming on for orders upon perusing the petitions and the affidavits filed in support thereof and upon hearing the arguments of Mr.B.ROOBAN, Advocate for the petitioner in all the petitions, and of Mr.M.JEYAKUMAR, Additional Government Pleader on behalf of the Respondents in all the petitions, the court made the following order:-

Mr.M.Jeyakumar, learned Additional Government Pleader accepts notice for the respondents.

2. The instant writ petitions have been filed challenging the assessment order dated 18.03.2019 passed by the second respondent in TIN:33913764743/2011-12, 2012-13 and 2014-15 respectively.

3. According to the learned counsel for the petitioner, the respondents have not followed the circular issued by the Principal Secretary, Commissioner of Commercial Taxes, Ezhilagam, Chennai- 600 005, dated 17.08.2015, before passing the impugned assessment order.

4. The learned counsel for the petitioner further referred to paragraph no.5 of the aforesaid circular and submitted that the officer who issues the notice and the officer who confirms the said notice shall not be a different person. In other words, the pre-assessment notice issued by the predecessor shall not be confirmed by the succeeding officer without issuing a fresh notice.

5. The learned counsel for the petitioner, then referred to the pre-revision notices issued in these cases and the assessment orders. Referring to the same, he pointed out that the pre-revision notices were issued by a different officer and the assessment orders were passed by a different officer. Further, the learned counsel for the petitioner would submit that the respondents under the impugned assessment order have not considered the objections raised by the petitioner in his reply to the pre-revision notices sent by the respondents.

6. Considering all the aforesaid factors, this Court is of the considered view that *prima facie* case has been made out for the grant of stay. Accordingly, an **order of Interim Stay is granted until further orderrrs.** For filing counter and disposal, post on **24.06.2019.**

sd/-
30/04/2019

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Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

TO

1. THE COMMISSIONER OF COMMERCIAL TAXES,
O/O. THE PRINCIPAL AND SPECIAL
COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM,
CHEPAUK, CHENNAI - 600 005

2. THE COMMERCIAL TAX OFFICER,
KARUR (EAST) ASSESSMENT CIRCLE,
COMMERCIAL TAX BUILDING, NORTH PRADAKSHNAM ROAD,
KARUR - 639001

+1. C.C. to Mr. B. ROOBAN Advocate SR.No. 7839

ORDER
IN

W.P (MD). Nos. 11429 to 11431 of
2019 and W.M.P. (MD) Nos.
8695 to 8697 of 2019

Date : 30/04/2019

TK/MMS/SAR-3/09.05.2019/3P/4C

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