



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

Tuesday, the Twentieth day of April Two Thousand and Twenty One

PRESENT

The Hon'ble Mr.Justice G.R.SWAMINATHAN

WMP(MD) . No.13267 of 2020
in
WP(MD) .No.3668 of 2017

Tvl.Sathya Agency, Rep. by its Proprietor, S.Vasanth Kumar
...Petitioner/Petitioner

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 - II,
Palani - II Assessment Circle, No.12, 1st Cross Street,
R.S.Ramalingam Street, Shanmugapuram, Palani,
Dindigul District - 624 601.

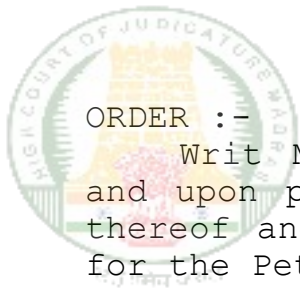
...Respondents/Respondents

Prayer in WMP(MD) . No.13267 of 2020 :-

Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India, praying this Court to extend the time for payment of the 25 percentage disputed tax amount and also direct the 2nd respondent to redo the Assessment and pass a fresh order in accordance with law by considering the petitioners Assessment Accounts in respect of the Assessment year 2014-2015.

Prayer in WP(MD) .No.3668 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33845302668/2014-15 dated 17.11.2016 and quash the same and to consequently direct the 2nd Respondent to re-do the assessment afresh after giving adequate opportunity to the Petitioner.



ORDER :-

Writ Miscellaneous Petition coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr.J.Lawrance, Advocate for the Petitioner, this Court made the following order:

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I am satisfied with the reasons set out in the affidavit filed in support of this petition.

This Writ Miscellaneous Petition is allowed. The time earlier granted is extended.

Sd/-

Assistant Registrar (CS I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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 - II,
Palani - II Assessment Circle, No.12, 1st Cross Street,
R.S.Ramalingam Street, Shanmugapuram, Palani,
Dindigul District - 624 601.

ORDER DATED : 20/04/2021

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ORDER

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WMP(MD). No.13267 of 2020
in

WP(MD).No.3668 of 2017

Giving direction and etc.
as stated within.

KK(18.05.2021) 2P 3C