

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

(Special Original Jurisdiction)

Wednesday, the Twenty Fourth day of July Two Thousand Nineteen

PRESENT

The Hon`ble Dr.Justice ANITA SUMANTH

WP(MD) Nos.16176, 16179 & 16183 of 2019

and

WMP (MD) Nos.12876, 12877 & 12882 of 2019

NAGAMMAL MILLS PVT. LTD
REP BY ITS DIRECTOR, G.VELAPPAN,
1083, M.S.ROAD, VETTOORNIMADAM,
NAGERCOIL

... PETITIONER IN
ALL PETITIONS

Vs

THE COMMERCIAL TAX OFFICER (ADDL.),
NAGERCOIL (RURAL), MEAD STREET,
NAGERCOIL, KANYAKUMARI DISTRICT

... RESPONDENT IN
ALL PETITIONS

Prayer in WP(MD) Nos.16176/2019

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 Certiorarified Mandamus to Call for the records on the file of the respondent herein in CST.458402/2012-13 dt.29.5.2019 and quash the same and consequently direct the respondents to issue a pre assessment notice and after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WMP(MD). 12876/ 2019 :

To issue stay all further proceedings in pursuance to the impugned order of the respondent in CST.458402/2012-13 dt.29.05.2019 pending disposal of the above WP and thus render justice.

Prayer in WP(MD). 16179/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Call for the records on the file of the respondent herein in CST.458402/2013-14 dt.29.5.2019 and quash the same and consequently direct the respondents to issue a pre assessment notice and after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WMP(MD) . 12877/ 2019 :

To issue stay all further proceedings in pursuance to the impugned order of the respondent herein in CST.458402/2013-14 dt.29.5.2019 pending disposal of the above WP and thus render justice.

Prayer in WP(MD) . 16183/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Call for the records on the file of the respondent herein in CST.458402/2014-15 dt.29.5.2019 and quash the same and consequently direct the respondents to issue a pre assessment notice and after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WMP(MD) . 12882/ 2019 :

To issue stay all further proceedings in pursuance to the impugned order of the respondent in CST.458402/2014-15 dt.29.05.2019 pending disposal of the above WP and thus render justice.

ORDER : This petition coming on for orders upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.M.AZEEM, Advocate for the petitioner and of Mr.Angappan, Government Advocate on behalf of the Respondents, the court made the following order:-

Mr.Angappan, learned Government Advocate accepts notice for the respondents and seeks four (4) weeks time to obtain instructions and to file a counter.

2. A perusal of the impugned orders do not indicate that any show cause notice or pre-assessment proposal has been issued by the Assessing Officer prior to passing the impugned orders. Hence, there shall be an order of interim stay as prayed for till the date of next hearing.

3. List on **29.08.2019**.

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sd/-
24/07/2019

/ TRUE COPY /

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

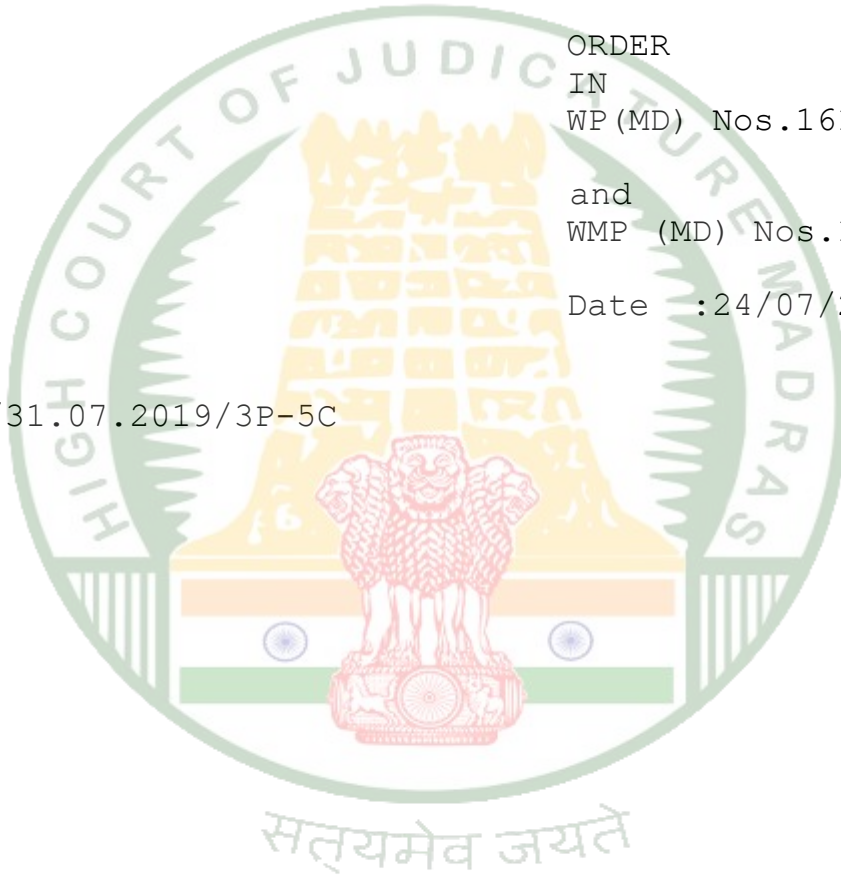
TO

THE COMMERCIAL TAX OFFICER (ADDL.),
NAGERCOIL (RURAL), MEAD STREET,
NAGERCOIL, KANYAKUMARI DISTRICT.

+3. C.C. to M/S.M.AZEEM Advocate SR.No.12184, 12185 & 12186

ORDER
IN
WP (MD) Nos.16176, 16179 &
16183 of 2019
and
WMP (MD) Nos.12876, 12877 &
12882 of 2019
Date :24/07/2019

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JMN/VR/SAR-2/31.07.2019/3P-5C



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