



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P.(MD)No.21949 of 2018 and
W.M.P.(MD)Nos.19894 & 19895 of 2018

M/s.Cape Infrastructure (P) Ltd.,
No.4/20, Thovalai Gandhi Street,
6/6-1, Thovalai,
Thovalai Post - 629 302,
Kanyakumari District,
Rep. by its Director,
K.Sivasubramonian, S/o.S.Krishnapillai. ... Petitioner

Vs.

1. The Commercial Tax Officer(FAC),
Nagercoil(Rural) Assessment Circle,
No.131, Mead Street,
Nagercoil, Kanyakumari District.
2. Tirunelveli Wind Forms Ltd.,
Rep. by the Managing Director,
Essar House, No.11, K.K.Marg,
Mahalaxmi, Mumbai,
Maharashtra State. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the impugned pre-assessment notice dated 07.09.2015 under Reference No.TIN.33666125133/2012-13 issued by the first respondent to the petitioner and subsequently quash the same as illegal and devoid of merits.

For Petitioner : Mr.S.Palani Velayutham
For Respondents : Mr.G.Arjunan,
Government Advocate.

* * *

O R D E R

Heard the learned counsel on either side.

2. In this writ petition, pre-assessment notice is under challenge.



3. The respondents have filed a detailed counter affidavit. It is stated therein that the final order has since been passed. But the petitioner's counsel is not sure of the present position.

4. In view of the stand taken in the counter affidavit, this writ petition stands dismissed as infructuous. It is of course open to the petitioner to question the final order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(Records)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PMU

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1. The Commercial Tax Officer(FAC),
Nagercoil(Rural) Assessment Circle,
No.131, Mead Street,
Nagercoil, Kanyakumari District.

+1 CC to M/s.SPL GP (SR-12504[F] dated 19/03/2021)

W.P.(MD)No.21949 of 2018
18.03.2021

NSM(CO)

TR(26.04.2021) 2P 3C