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W.P.(MD)No.10745 of 2015

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.08.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.10745 of 2015
and
M.P.(MD)Nos.1 and 2 of 2015

S.K.N.Boarding and Lodging
Private Limited,
represented by its Proprietor,
N.Selvaraj,
45-B, Dindigul Main Road,
Palani Taluk, Dindigul District.

... Petitioner

vs.



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Assistant Commissioner (CT-1),
Office of the Assistant Commissioner (CT-1),
Palani, Dindigul District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned notice, dated 22.04.2015 in TIN No. 33255281895/2014-15 passed by the respondent and to quash the same and further, to direct the respondent to consider the reply of the petitioner and not to take any recovery proceedings till filing appeal before the Hon'ble Apex Court.

For Petitioner : No appearance
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

This writ petition is filed for writ of Certiorarified Mandamus, to quash the impugned notice, dated 22.04.2015 in TIN No.33255281895/2014-15 passed by the respondent and further, to direct the respondent to consider the reply of the petitioner and not to take any recovery proceedings till filing appeal before the Hon'ble Apex Court.

2. The learned Additional Government Pleader appearing for the respondent submitted that there was no stay in the writ petition, therefore, the respondent proceeded with the assessment and completed



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the assessment. Further, the petitioner challenged the assessment order in W.P.(MD)No.10270 of 2019 and this Court, vide order, dated 26.04.2019, has allowed the writ petition and directed the respondent to issue pre-revision notice and further, proceed with the assessment. In the above said writ petition, the assessment orders are from the years 2013-2014 to 2018-2019. Since the assessment order which is challenged in the present writ petition is covered under the aforesaid writ petition order, this Court is of the considered opinion that nothing survives for adjudication.

3.Hence, the writ petition is closed as infructuous. No costs.



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Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes
NCC : Yes / No

24.08.2023

Tmg

To

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Office of the Assistant Commissioner (CT-1),
Palani, Dindigul District.



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S.SRIMATHY, J

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