IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WP(MD) NO. 13722 OF 2010

and M.P(MD) NO.1 of 2010

Tvl.Goodwill Team Papers Limited
Rep. By Managing Director P.Rajendran.
Uthappanaickanur - 626 537,
Usilampatti Taluk,
Madurai District.

..Petitioner(s)

Vs

Assistant Commissioner (CT)(FAC)
Thirumangalam.

..Respondent(s)

<u>Prayer:</u> Writ petition filed under Article 226 of Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the respondent in TNGST.5041455/2004-05 dated 11.10.2010, quash the same as illegal, against the Principles of Natural Justice and Violative of the injunction order passed by this Honble Court in W.P.No.6327/2009 dated 17.07.2009 and direct the respondent to pass order afresh after the disposal of the above writ petition and after furnishing the petitioner with the copies of the records of the Central Excise Department that are relied on for assessment and thereafter affording a reasonable opportunity to the petitioner to file their objections to the pre-assessment notice dated 19.03.2010 and pass such other order.

For Petitioner(s): Mr.A.Chandrasekaran

For Respondent(s): Mr.C.Harsha Raj
Special Government Pleader

Order

(Order of the Court was made by Dr.Anita Sumanth J.)

Heard Mr.A.Chandrasekaran, learned counsel for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader for the respondents.

2. The challenge in this Writ Petition is to an order of assessment dated 11.10.2010 for assessment year 2004-05 under the provisions of Tamil Nadu General Sales Tax Act, 1959. Both learned counsel concur on the position that the impugned order may be set aside and the matter be remanded back to the file of the Assessing Authority for de novo consideration.

3. One of the issues that arises for consideration is reliance on Notification No.II91)/CTR/75(b-2)/2007 dated 19.12.2007 in G.O.Ms.No.198 Commercial Taxes and Registration (B2) dated 19.12.2007, that we have quashed by order of even date in W.P.No.7264 of 2008 and batch, allowing those Writ Petitions.

4. Since in this matter, parties state that there are other issues as well arising for consideration, the impugned order stands set aside and the matter

remanded, at request by both learned counsel, to the Assessing Authority for de novo consideration.

5. If the assessing authority intends to rely upon the records seized by the Central Excise Authorities, copies of the same be furnished to the assessee prior to the assessment being re-done. Since the assessment is of the period 2004-05, the exercise of furnishing of records, hearing of the petitioner and finalisation of assessment will be carried out within a period of twelve (12) weeks from today.

6. This Writ Petition is allowed. No costs. Connected Miscellaneous Petition is closed.

(A.S.M.,J.) (M.S.K.,J.)

10-12-2025

Index: Yes/No
Speaking order
Neutral Citation: Yes

SL

To

Assistant Commissioner (CT)(FAC)
Thirumangalam.

DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

SL

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