(2011) 03 MAD CK 0611

In the Madras High Court

Case No : Writ Petition No. 9620 of 2006 and W.P. M.P. No. 10718 of 2006

Stanes Amalgamated Estates Ltd. APPELLANT

Vs

The Commercial Tax Officer (FAC) RESPONDENT

Date of Decision : 07-03-2011

Acts Referred:

Tamil Nadu General Sales Tax Act, 1959 — Section 16(1)

Citation : (2011) 03 MAD CK 0611

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : Hema Muralikrishnan, for the Appellant; R. Mahadevan, Additional Govt. Pleader, for the Respondent

Final Decision : Dismissed

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing for the Petitioner and the learned Additional Government Pleader, appearing on behalf of the Respondent.

2. At this stage of the hearing, the learned Counsel appearing for the Petitioner had submitted that it would suffice if the impugned notice, dated 16.02.2006, is set aside, permitting the Respondent to issue a fresh notice, if he deems it fit to do so, with regard to revision of assessment for the year 2000-2001, u/s 16(1) of the Tamil Nadu General Sales Act, 1959. She had also submitted that if such notice is issued afresh by the Respondent, the Petitioner may be permitted to raise its objections and thereafter the Respondent may be directed to pass appropriate orders, considering the objections raised by the Petitioner.

3. The learned Counsel appearing for the Respondent has no objection for this Court passing such an order.

4. In such circumstances, the impugned notice of the Respondent, dated 16.02.2006, is set aside. It is made clear that it would be open to the Respondent to issue a fresh notice to the Petitioner u/s 16(1) of the Tamil Nadu

General Sales Tax Act, 1959, in respect of the assessment year 2000-2001, within a period of 15 days from the date of receipt of a copy of this order, giving all the necessary details to enable the Petitioner to raise its objections, if any. On receipt of the notice from the Respondent, the Petitioner may raise its objections within 15 days from the date of receipt of such notice. Thereafter, the Respondent shall pass appropriate orders, on merits and in accordance with law considering the objections raised by the Petitioner, as expeditiously as possible.

5. The writ petition is ordered accordingly. Consequently, the connect miscellaneous petition is closed. No costs.