

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Civil Appellate Jurisdiction)

Friday, the Fifth day of October Two Thousand Eighteen

PRESENT

THE HON`BLE MR JUSTICE K.RAVICHANDRABAABU

WP Nos.26427, 26428 & 26429 of 2018

and WMP.Nos.30695,30700 & 30702 of 2018

UNITED PROCESSORS [PETITIONER IN ALL THE PETITIONS]
REP BY ITS PARTNER,
B.SUDARSAN, S/O.M.
DHANAPAL, NO.2/183,
KULATHUKADAVU BYE PASS
ROAD, KUMARAPALAYAM

Vs

THE STATE TAX OFFICER [RESPONDENT IN ALL THE PETITIONS]
SANKARI.

Writ petitions under article 226 of the Constitutions of India praying that in these circumstances stated therein and in the respective affidavits filed their with the High Court will pleased to issue a writ of certiorari or any other appropriate writ or order or direction in the nature of writ

A(i) WP No.26427 of 2018

to call for the records of the respondent pertaining to the impugned order dated 23.3.2018 passed in TNGST 3223580/2002-03 and quash the same

(ii) WP No.26428 of 2018

to call for the records of the respondent pertaining to the impugned order dated 23.3.2018 passed in TNGST 3223580 / 2003-04 and quash the same

(iii) WP No.26429 of 2018

to call for the records of the respondent pertaining to the impugned order dated 7.5.2018 passed in TNGST 3223580/2004-05 and quash the same

B(i) WMP No.30695 of 2018

to grant an order of interim stay of all further proceedings pursuant to the impugned order dated 23.3.2018 passed in TNGST 3223580/2002-03, pending disposal of the above writ petition

(ii) WMP No.30700 of 2018

to grant an order of interim stay of all further proceedings pursuant to the impugned order dated 23.3.2018 passed in TNGST 3223580/2003-04 pending disposal of the above writ petition

(iii) WMP No.30702 of 2018

to grant an order of interim stay of all further proceedings pursuant to the impugned order dated 7.5.2018 passed in TNGST 3223580/2004-05 pending disposal of the above writ petition

Order : These petitions coming on for orders upon perusing the petitions and the respective affidavits filed in support thereof and upon hearing the arguments of M/S.B.RAVEENDRAN, Advocate for the petitioner and of MRS.G.DHANA MADHRI, Government Advocate on behalf of the Respondents the court made the following order:-

Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the respondent and seeks time to get instructions.

2. The petitioner is aggrieved against the order revising the assessment made in respect of assessment years 2002-2003 to 2004-2005. The grievance of the petitioner before this Court is that the revision of the assessment in so far as the assessment years 2002-2003 to 2003-2004 is concerned, was barred by limitation, apart from the fact that the Assessing Officer has not complied with the order already passed by this Court in W.P.Nos.15355 and 15356 of 2005 dated 01.09.2006. In so far as the assessment year 2004-2005 is concerned, it is contended that the revision of assessment is made without there being any original assessment.

3. Therefore, the learned counsel for the petitioner contended that the impugned proceedings cannot be sustained.

4. Considering the above stated facts and circumstances, the respondent is directed not to take any coercive steps against the petitioner, till the disposal of the writ petition.

Post the matter on 29.10.2018.

-sd/-

05/10/2018

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE STATE TAX OFFICER
SANKARI

C.C. to M/S.B.RAVEENDRAN Advocate SR.NO.12109

C.C. To the Special Government Pleader (Taxes) High Court
Madras- 104, SR.NO.12148

The MRS.G.DHANA MADHRI, Government Advocate, High Court,
Madras - 104.

Order

in

WP Nos.26427, 26428 & 26429 of 2018
and WMP.Nos.30695, 30700 & 30702 of 2018

Date :05/10/2018

From 26.2.2001 the Registry is issuing certified
copies of the Interim Orders in this format
VC (11/10/2018)



WEB COPY