

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 5TH DAY OF JANUARY 1998

BEFORE

THE HON'BLE MR. JUSTICE V.P. MOHAN KUMAR

WRIT PETITION NO. 27241/1992

BETWEEN:-

M/s. Ennar Refineries Private Limited,
Sira Road, Tumkur - 572 106.

(Represented by its Managing
Director, Sri N.R. Visbwaradhya)

..PETITIONER

(By Sri E.R. Indrakumar, Adv.)

AND:-

1. The Assistant Commissioner of
Commercial Taxes,
Assessments-III,
Bangalore Division,
Tumkur.

2. The State of Karnataka
By its Secretary,
Department of Finance,
Government of Karnataka,
Vidhana Soudha,
Bangalore-1.

..RESPONDENTS

(By Sri K. Jagadish, HCGA) * * *

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This Writ Petition filed u/a 226 & 227 of the Constitution of India praying to Forbear the R1 from completing the assessment pursuant to the proposition notice dt.15.7.92 issued by the respondent. and etc.,

This Writ Petition coming on for hearing, this day, the Court made the following:-

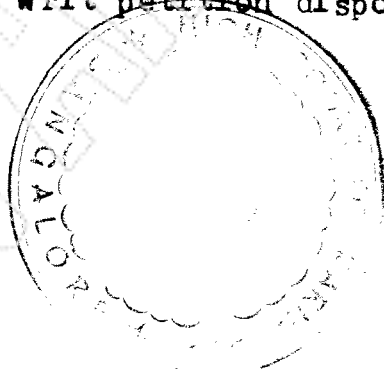
O R D E R

I have heard Mr. F.R.Indra Kumar, learned Counsel for the petitioner as also Mr.Jagadish, learned Government Advocate.

2. The only relief that could be granted at this stage is prayer (a) which reads as hereunder:

" Issue with of prohibition for bearing the first respondent from completing the assessment pursuant to the proposition notice dated 15.7.1992 issued by the first respondent in the petitioner's case for the period 1988-89. "

3. An ex parte proceeding was initiated by the first respondent to complete the assessment. At that stage the petitioner moved this Court seeking appropriate relief seeking quashing of the proceedings. This Court did not grant any interim order. As such the assessment would have been completed long back and nothing remains to be considered at this stage. If the assessment is completed, the prayer sought for by the petitioner does not survive for consideration. In the event, the assessment has not been completed, there will be a direction to the first respondent to complete the assessment proceedings proposed to be initiated under Annexure-D notice after giving an opportunity to the petitioner. Writ petition disposed of.



Sd/-
JUDGE

k sp/hba/-