IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.02.2015

CORAM

THE HON'BLE MR. JUSTICE SATISH K. AGNIHOTRI
AND
THE HON'BLE MR.JUSTICE M. VENUGOPAL

W.A. No. 260 of 2015

Tvl. PPS Enviro Pvt. Ltd.,
rep. By its Manager- Accounts,
L. Sankar,
No.165 Lake View Road,
Chennai.33. ... Appellant/Petitioner

Vs.

The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai 600 078. ... Respondent/Respondent

Writ Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 09.01.2015 passed in WP.No.416/2015.

Prayer in W.P.No.416/2015:
Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records of the respondent in his proceedings in TIN No.33341403446/2013-14 dated 23.10.2014 and quash the same as illegal and arbitrary.

For Appellant : Mr. S. Ramanan

For Respondent : Mr. Hari Babu
Addl. Govt. Pleader (Taxes)

JUDGMENT

(Judgment of the Court was delivered by SATISH K.AGNIHOTRI,J.)

Heard Mr. S. Ramanan, learned counsel appearing for the appellant and Mr. Haribabu, learned Additional Government Pleader (Taxes) appearing for the respondent.

2. The appellant had filed writ petition being W.P. No. 416 of 2015 for quashing the assessment order dated 23.10.2014 passed by the respondent. The Writ Court, while allowing the writ petition, had directed the appellant to deposit 10% of the tax amount on or before 30th January 2015 and also permitted the appellant to appear before the respondent on 5th February 2015 and thereafter, the respondent/authority was given liberty to pass orders on merits.

3. The only contention raised by the learned counsel for the appellant before us is that once the writ petition has been allowed and the appellant is permitted to put forth his case before the authority concerned and also, the respondent is directed to pass orders, there is no justification on the part of the Writ Court in giving a direction for making deposit of 10% of the tax amount inasmuch as the question of making any deposit or payment would arise only after fresh assessment is made.

4. In our considered view, the aforesaid submission of the learned counsel for the appellant is justified. Accordingly, the direction issued by the Writ Court regarding deposit of 10% of the tax amount alone is set aside. However, as per the order of the Writ Court, the appellant shall appear and put forth his case before the respondent and thereafter, the respondent shall pass orders on merits.

5. This writ appeal is allowed to the extent indicated above. Consequently, M.P. No. 1 of 2015 is closed. No costs.

Sd/-
Asst. Registrar

/true copy/

Sub Asst. Registrar.

RA

To

The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai 600 078.

+1cc to Mr.S.Ramanan, Advocate, S.R.No.10153
+1cc to the Special Government Pleader, S.R.No.10172

W.A.No.260 of 2015

BR(CO)
CA(04/03/2015)