IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.07.2015

CORAM:

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

W.A. Nos.925 to 929 of 2015
and
M.P. Nos.1 and 2 of 2015

The Assistant Commissioner (CT),
T. Nagar (East) Assessment Circle,
No.46, Greenways Road,
Chennai 600 028. ...Appellant in all the WAs

Vs.

Tvl. Lanco Infratech Ltd.
Represented by Vice President (Finance & Accounts)
Yogesh Indravadan Shah
No.25, G.N. Chetty Road
T. Nagar
Chennai 600 017 ...Respondent in all the WAs

Writ Appeals preferred under Clause 15 of the Letters Patent challenging the common order dated 08.08.2014 passed in W.P. Nos.21311 to 21315 of 2014.

These writ petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in order TIn 33641561488/2007-2008, 2009-2010, 2010-2011, 2011-2012 and 2008-2009 respectively, dated 31.07.2014 and quash the same as arbitary and illegal and direct the respondent to rectify the errors pointed out in the Application for Rectification dated 28.07.2014 filed under section 84 of the TNVAT, 2006.

For appellant in all the WAs	:	Mr.A.N.R. Jayaprathap, Govt. Advocate (T)
For respondent in all the WAs	:	Mr. Joseph Prabhakar

COMMON JUDGMENT

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

Mr. Joseph Prabhakar, learned counsel, accepts notice for the respondent. With the consent of the learned counsel for the parties, the intra-Court appeals are taken up for final disposal, at the admission stage itself.

2 The instant intra-Court appeals by the assessee, impugn the common order dated 08.08.2014 passed in W.P. Nos.21311 to 21315 of 2014.

3 The learned counsel for the appellant/assessing authority fairly submits that the observations made in paragraph nos.5 and 6 of the impugned order is not correct and as such, the same may not taken as conclusive and final, while considering afresh, the rectification applications made by the assessee.

4 We have heard the learned counsel for the respondent also. We have also examined the impugned order, pleadings and other relevant documents.

5 On an analysis of the case, we are also of the view that the observation made in the impugned order is on prima facie consideration and as such, the same cannot be held as conclusive or binding. The assessing authority is at liberty to re-consider the rectification applications afresh, without being influenced by any observation made in the impugned order. We further make it clear that the assessee also may not refer to or rely on the observations made by the learned Single Judge in the impugned order. The rest of the impugned order is upheld.

6 These intra-Court appeals stand disposed of with the above observations. Costs made easy. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

cad

To

The Assistant Commissioner (CT),
T. Nagar (East) Assessment Circle,
No.46, Greenways Road,
Chennai 600 028.

1 CC to Mr. Joseph Prabhakar, Advocate SR.No. 37830

5 CCs to the Spl.Government Pleader (Taxes), SR.No. 37977 to 37981

W.A. Nos.925 to 929 of 2015

JSV (CO)
PSI (11.08.2015)