

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 20.4.2015.

CORAM

THE HON'BLE MR.JUSTICE T.RAJA

W.P.Nos.11373 to 11377 of 2015
and
M.P.Nos.1 and 2 of 2015

J.M.C. Constructions Pvt. Ltd.

Represented by its Managing Director

Mr. A.Mohan Narasimalu

No.137 Appolo Street

Main Road Bishop David Nagar

Vellore.

....Petitioners in all WPs

vs.

1. The Commercial Tax Officer
(FAC) Vellore (South) Vellore.

2. The Commercial Tax Officer
(ENF) Group I Vellore.

.... Respondents in all Wps

These Writ Petitions are filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the impugned Order dated 27.11.2014 in TIN-33494222038/2008-09, TIN-33494222038/2009-10, TIN-33494222038/2010-11, TIN-33494222038/2011-12 and TIN-33494222038/2012-13 respectively of the 1st respondent and to quash the same.

For Petitioner : Mr.S.Raveekumar

For M/s.McGan Law Firm

For Respondents : Mr.S.Kanmani Annamalai, AGP(T)

WEB COPY
COMMON ORDER

These writ petitions are directed against the impugned assessment orders dated 27.11.2014 for the assessment years 2008-2009, 2009-2010, 2010-2011, 2011-2012 and 2012-2013 respectively.

2. Heard the learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader who takes notice for the respondents.

3. The learned counsel for the petitioner submitted that in respect of the aforesaid five assessment years, the first respondent has, without any basis, calculated the tax and thereby made the demand of tax and imposed penalty using his best judgment and he has not followed the principles of natural justice and equally, the first respondent has no authority to increase the turnover by way of equal addition and levy tax and penalty on the same.

4. The learned Additional Government Pleader is unable to refute the contentions of the learned counsel for the petitioner.

5. In view of the above, the impugned orders are set aside and the matters are remanded to the first respondent for affording a reasonable opportunity to the petitioner and pass orders afresh on merits and in accordance with law. The writ petitions are disposed of accordingly. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.

To

1. The Commercial Tax Officer
(FAC) Vellore (South) Vellore.

2. The Commercial Tax Officer
(ENF) Group I Vellore.

+lcc to M/s.McGan Law Firm, Advocate, S.R.No.21623

+lcc to the Special Government Pleader(Taxes), S.R.No.21537

W.P.Nos.11373 to 11377 of 2015

PVR(CO)
CA(18/05/2015)