IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P. No. 13033 of 2015
and
M.P. No. 1 of 2015

M/s.Salora International Limited,
Rep. by its Authorized Signatory .. Petitioner

-vs-

The Assistant Commissioner (CT),
Porur Assessment Circle,
Chennai - 600 087. ... Respondent

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN/33111502270/2012-13 and quash the order dated 17.03.2015 passed therein and passed further orders.

For petitioner : Mr.L.Murali Krishnan
For respondent : Mr.A.N.R.Jaya Prathap,
Government Advocate (T)

ORDER

This writ petition has been filed against the impugned order dated 17.03.2015, assailing on the crux of the issue that the Assistant Commissioner (CT), Porur Assessment Circle, although had received the reply of the petitioner, acknowledged on 18.3.2014, had deliberately proceeded against the petitioner as though he had not received the same.

2. Learned counsel appearing for the petitioner, bringing to the notice of this Court the filing of the reply dated nil, acknowledged on 18.3.2014, submitted that the Assessing Officer, the Assistant Commissioner (CT) has indeed lost sight of the detailed reply presented by the petitioner to the notice sent by the respondent, calling for objections, if any.

3. Without taking note of the same, since apparent error has been committed by the Assessing Officer, Mr. A.N.R. Jaya Prathap, the learned Government Advocate had no explanation to support the

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impugned order and hence requested this court to remand back the matter to the respondent to pass fresh orders.

4. This court, although finds that the Assessing Officer has committed a serious error in proceeding against the petitioner on the ground that he has not filed any reply, which is not factually correct, accepting the request made by the learned Government Advocate, without going into the merits of the case, set aside the impugned order and remands the matter back to the file of the Assessing Officer to pass appropriate orders, applying his mind to the facts of the case, without giving room for any complaints.

5. With this direction, the impugned order is set aside and the Writ Petition is allowed. Consequently, the connected miscellaneous petition is closed. No order as to costs.

avr

-s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Porur Assessment Circle,
Chennai - 600 087.

+ 1 cc to M/s.L.Muralikrishnan, Advocate SR 24031

+ 1 cc to Spl.Govt.Pleader (Taxes) High Court, Madras SR 24154

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