

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2015

CORAM:

THE HON'BLE MR. JUSTICE T.RAJA

W.P.Nos.13300 and 13301 of 2015 and
M.P.Nos.1 and 2 of 2015

M/S. Ganesan Builders Ltd. [Petitioner]
Rep. by its Director Mr.V. Ganesan
No.46-A, C.P. Ramasamy Road
Abiramapuram Chennai - 600 018.

Vs

The Assistant Commissioner(CT)
Alwarpet Assessment Circle
No.46 Greenways Road
Chennai - 600 028. [Respondent]

Writ Petitions filed under Article 226 of the Constitution of India seeking a writ of certiorari filed mandamus to call for the records of the respondent in TIN No : 33440760184/2012-13 and 2013-14 respectively dated 10.03.2015 and quash the same as ultra virus and contrary to law and further direct the respondent to grant an opportunity to the petitioner to place its objection and consider the available materials and returns without being influenced by the report of enforcement wing official.

For petitioner : Ms.C.Rekha Kumari
For respondent : Mr.Manoharan Sundaram, AGP (Taxes)

C O M M O N O R D E R

Heard the learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes) for the respondent.

2. The above two writ petitions have been filed by the petitioner challenging the two assessment orders of the respondent dated 10.03.2015, in respect of the assessment years 2012-13 and 2013-14 respectively and for a direction to the respondent to grant an opportunity to place its objection and consider the available materials and returns without being influenced by the report of enforcement wing official.

3. The sole ground on which the impugned orders are challenged is that when the petitioner was issued with pre-revision notices dated 16.02.2015, which were served on them on 21.02.2015, the

representative of the petitioner Company appeared in person before the respondent on 27.02.2015 with a request for extension of time upto 15.03.2015 to file replies, shockingly, the respondent, without considering the request, passed the impugned orders for the assessment years 2012-13 and 2013-14.

4. The learned counsel for the petitioner would submit that on 27.02.2015, when the petitioner's representative made a oral request for extension of time was rejected by the respondent on the same day itself, the petitioner's representative would have somehow satisfied the respondent by producing all the relevant documents on the next day. But, the respondent, without rejecting the request and without giving any time whatsoever, passed the impugned orders. Therefore, if some reasonable time is granted to the petitioner, all the documents which are available with them would be submitted before the respondent and thereafter, by considering the same, the respondent can pass fresh orders on merits.

5. At this point of time, Mr.Manohran Sundaram, learned Additional Government Pleader (Taxes) appearing for the respondent would submit that if the petitioner is having all the best available documents, they can produce the same before the respondent and on receipt of the same, the respondent, once again will consider the case of the petitioner and pass appropriate orders on merits and therefore, the impugned orders need not be interfered with.

6. Considering the fact that the petitioner has got all the relevant documents to be produced before the respondent for consideration, this Court directs the petitioner to treat the impugned orders as notices and further directs to send a reply to the notices along with all the relevant documents within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the respondent is directed to pass appropriate orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner.

With the above directions, these writ petitions are disposed of. No costs. Connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

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Sub Assistant Registrar

To

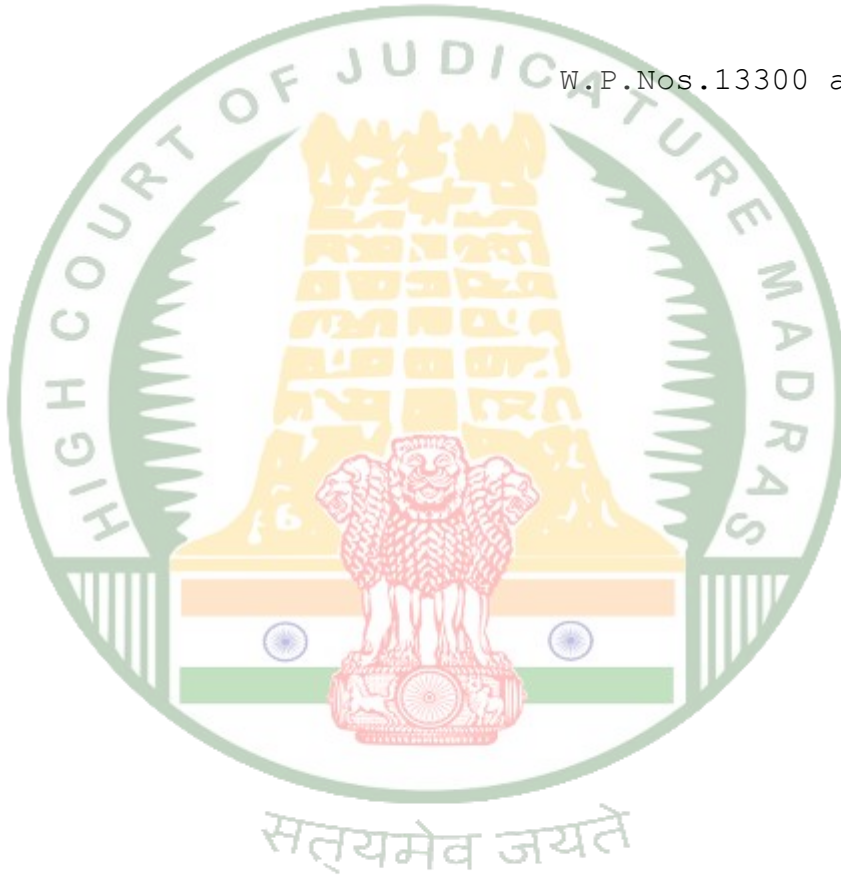
The Assistant Commissioner (CT)
Alwarpet Assessment Circle
No.46 Greenways Road
Chennai - 600 028.

+2 cc's to M/s.C.Rekha Kumar, Advocate, SR.26343

+1 cc to Spl.Government Pleader, SR.26202.

Vd(co)
krd 14/7

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