

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.2.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.22675 to 22678 of 2014

And

M.P.Nos.1 of 2014

Elforge Limited
Rep by its Vice-Chairman and
Managing Director K.V.Ramachandran
1A Sriperumpudur High Road
Appur Village
Kancheepuram District 603 204 Petitioner

Vs

The Assistant Commissioner (CT)
Mylapore Assessment Circle
Greenways Road
Chennai 600 028 Respondent

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus calling for the records on the files of the respondent herein in TIN No. 33090880123 / 2009-10, 2010-11, 2011-12 and 2012-13 respectively dated 10.6.2014 and to quash the same while directing the respondent herein to re do the assessment after providing an opportunity of being heard.

For Petitioner : Mr.N.Inbarajan
For Respondent : Mr.V.Haribabu, AGP(T)

COMMON ORDER

The petitioner has come forward with the aforesaid prayers.

2. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent.

3. The learned counsel for the petitioner submitted that pursuant to the notice issued by the respondent, the petitioner had submitted a common reply for all the assessment years 2007-2008 to 2013-2014, however, the respondent has proceeded to pass the impugned orders without giving any personal hearing and hence, if an opportunity is given to them, they would be able to convince the authority. The learned counsel for the petitioner further submitted

that the petitioner would co-operate to enable the assessing officer to complete the proceedings afresh.

4. Taking note of the facts and circumstances of the case, I direct the respondent to give one more opportunity to the petitioner to put forth their objections and thereafter to pass appropriate orders on merits and in accordance with law.

5. The petitioner is directed to appear on 24.03.2015 before the authority, on which date, the petitioner is entitled to make their verbal and written submissions, if any. In case the petitioner fails to avail this opportunity, the authority is empowered to pass orders afresh on merits and in accordance with law based on the available records. In case an adverse order is passed on the failure of the petitioner to avail the opportunity, the petitioner undertakes that they will approach the appellate authority challenging that order by complying with pre-deposit and shall not seek the indulgence of this court on this score. The said submission of the learned counsel for the petitioner is recorded.

6. This writ petitions are disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.
To

The Assistant Commissioner (CT)
Mylapore Assessment Circle
Greenways Road
Chennai 600 028.

1 cc to Spl.Government Pleader, Sr.No10995
1 cc to Mr.N.Inbarajan ,Advocate, SR.No.10658

W.P.Nos.22675 to
22678 of 2014

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pmk.23.3.2015