IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.26338 to 26340 of 2015
and M.P.Nos.1 & 2 of 2015
in
WP.No.26339/15
and M.P.NO.1/15 in WP.No.26340/15

Tvl. SREI Equipment Finance Pvt Ltd
Rep. by the Authorized signatory /
Associate Vice-President
Rajesh Kumar Dhawan
290 Peters Road
Chennai - 600014 [Petitioner in all the WPs]

Vs

The Assistant Commissioner (CT)
Royapettah Assessment Circle Station.
46 Greenways Road Chennai - 600028 [Respondent inalla the WP's]

Petition No.26338/15 filed under Article 226 of the Constitution of India to issue a Writ of mandamus to direct the respondent to furnish the details sought by the petitioner vide their letter dated 18.8.2015

Petition No.26339/15 filed under Article 226 of the Constitution of India to issue a Writ of certiorari calling for the records comprised in assessment order in TIN No.33060721690/2012-13 dated 22.06.2015 for the financial year 2012-13 on the file of the Respondent quash the same.

Petition No.26340/15 filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus calling for the records comprised in impugned notice in TIN No.33060721690/2012-13/A3 dated 07.08.2015 on the file of the Respondent and quash the same and direct the respondent to issue the certified copy of the assessment order in TIN No.33060721690/2012-13 dated22.06.2015 for the financial year 2012-13.

For Petitioner : Mr.T.Shanmugam
For Respondent : MrS.Kanmani Annamalai, AGP(T)

COMMON ORDER

Heard the learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes) for the respondent.

2. W.P.No.26338 of 2015 is filed for the issuance of a writ of mandamus to direct the respondent to furnish the details sought by the petitioner vide their letter dated 18.8.2015, W.P.No.26339 of 2015 is filed challenging the order dated 22.06.2015 for the financial year 2012-13 on the file of the respondent and W.P.No.26340 of 2015 is filed challenging the order dated 07.08.2015 of the respondent and to direct the respondent to issue the certified copy of the assessment order in TIN No.33060721690/2012-13 dated 22.06.2015 for the financial year 2012-13.

3. Though the prayer in the writ petitions are larger in nature, since with regard to service of notice as well as assessment order, the learned Additional Government Pleader (Taxes) appearing for the respondents is able to produce proper acknowledgements, the learned counsel for the petitioner, restricts his prayer to the effect that certified copy of the assessment order shall be directed to be issued to the petitioner for the purpose of filing an appeal before the authority concerned within a reasonable time.

4. In view of the prayer now sought for by the learned counsel for the petitioner, as and when the petitioner appears before the respondent, within a period of two weeks from the date of receipt of a copy of this order, the respondent shall issue a certified copy of the assessment order to the petitioner and on receipt of such certified copy, within a period of three weeks thereafter, the petitioner is permitted to file an appeal, challenging the same and on such filing of appeal, the appellate authority is directed to entertain the same without raising issues with regard to limitation, provided the petitioner complies with all the other conditions.

The writ petitions are disposed of accordingly. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Royapettah Assessment Circle Station.
46 Greenways Road Chennai - 600028.

+1cc to Mr.Special Government Pleader, Advocate, S.R.No.48562
+1cc to Mr.Special Government Pleader, Advocate, S.R.No.45111
+1cc to Mr.T. Shanmugam, Advocate SR.48255

SKV(CO)
EU(16/09/2015)

W.P.Nos.26338 to 26340 of 2015