IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.10.2015

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THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.Nos.26882 to 26887 of 2015
and
M.P.Nos.1 of 2015 (6 Nos.)

M/s.Salora International Limited
rep. by its Authorised Signatory .. Petitioner in all the W.Ps

Vs.

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
10, Palaniappa Maligai,
Greams Road, Chennai - 6. .. Respondent in all the W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in TIN 33111502270/2011-12, TIN 33111502270/2010-11, TIN 33111502270/2009-10, TIN 33111502270/2008-09, TIN 33111502270/2007-08 and TIN 33111502270/2006-07 respectively and quash the orders dated 30.07.2015 passed therein.

For Petitioner .. Mr.L.Murali Krishnan in all the W.Ps

For Respondent .. Mr.S.Kanmani Annamalai, Addl. Govt. Pleader in all the W.Ps

COMMON ORDER

Seeking to quash the orders of the respondent dated 30.07.2015 relating to the assessment years TIN 33111502270/2011-12, TIN 33111502270/2010-11, TIN 33111502270/2009-10, TIN 33111502270/2008-09, TIN 33111502270/2007-08 and TIN 33111502270/2006-07 respectively, the petitioner has filed these writ petitions.

2.The petitioner is a dealer in mobile phones and originally, the petitioner had its office in Chennai at No.37/87, 1st Floor, Brindavan Nagar, Valasaravakkam, Chennai -

87 till 2012 and at that time, the petitioner was an assessee on the file of the respondent. Thereafter, the petitioner shifted the office to No.9A, Srinivasan Street, Kadaperi, Tambaram, Chennai - 45 and ever since, the petitioner is an assessee on the file of the Assistant Commissioner (CT), Porur Assessment Circle and filing monthly returns with the Porur Assessment Circle from 2012-13. Prior to 2012-13 i.e. from 2006-07 to 2011-12, the petitioner filed monthly returns with the Valluvarkottam Assessment Circle. While so, the enforcement wing officials inspected the petitioner's premises on 30.04.2014 and pursuant to their report, the respondent issued notices dated 29.06.2015, proposing to revise assessment for six assessment years from 2006-07 to 2011-12. The said notices were served at the present address of the petitioner and the petitioner forwarded the same to the head office at New Delhi. Subsequently, the respondent, being the present assessing authority of the petitioner, passed an assessment order dated 17.03.2015 for the assessment year 2012-13 and the same was set aside by this Court by order dated 29.04.2015 in W.P.No.13033 of 2015 with a direction to consider the objections of the petitioner.

3.Pursuant to the order dated 29.04.2015, the respondent issued notice dated 29.06.2015 for revision of assessment for the assessment year 2012-13 and the same was forwarded to the head office at New Delhi. As directed by the head office, the petitioner sought for extension of time for filing objections. But the respondent issued the impugned assessment orders dated 30.07.2015 for the assessment years 2006-07 to 2011-12, confirming the proposals. Aggrieved against the same, the petitioner is before this Court.

4.Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

5.Originally, the petitioner was an assessee with Valluvarkottam Assessment Circle and thereafter, as the petitioner shifted its office to the present address, which comes under the jurisdiction of Porur Assessment Circle, it produced all the books of accounts to Porur Assessment Circle, before whom, the present assessment is not pending. The assessment relating to the assessment years 2006-07 to 2011-12 is still lying with the present respondent and because of non-filing of objections before the respondent, the impugned orders came to be passed stating that no objections were received from the petitioner. Hence the petitioner seeks yet another opportunity for production of books of accounts as well as filing of the objections to the present respondent relating to the assessment years 2006-07 to 2011-12.

6.Change of assessment circle is not disputed by the learned Additional Government Pleader. Hence, in order to give one more opportunity to the petitioner, the assessment orders relating to the assessment years 2006-07 to 2011-12 dated 30.07.2015 are set aside and the matter is remitted back to the respondent for passing appropriate orders. The petitioner is permitted to file objections along with all the original books of accounts, within a period of two weeks from the date of receipt of a copy of this order. On such filing of objections along with books of accounts, the respondent shall consider the same and pass orders on merits and in accordance with law, after affording due opportunity of hearing to the petitioner, within a further period of six weeks thereafter.

7.In the result, these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
10, Palaniappa Maligai,
Greams Road, Chennai - 6.

+1 cc to Special Government Pleader Taxes sr.58368
+1 cc to M/S.L.Muralikrishnan Advocate sr.58322

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aa06/11/2015