

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.38117 to 38120 of 2015
and
M.P.Nos.1, 1, 1 and 1 of 2015

Tvl.Millennium Motors

Unit of Miracle Cars India Pvt. Ltd

rep. by its Authorised Signatory

E.Sethuraman

... Petitioner
in all WPs

Vs

1.The Assistant Commissioner (CT) (FAC)
Singanallur Assessment Circle,
Coimbatore.

2.The Commercial Tax Officer (Enf)
Group - II
Coimbatore.

...Respondents
in all Wps

Writ petitions have been filed under Article 226 of the Constitution of India for the issuance of writ of Certiorari, to call for the records of orders in TIN: 33311826140/2010-2011, 33311826140/2011-2012, 33311826140/2012-2013 and 33311826140/2013-2014 respectively dated 06.10.2015 on the file of the first respondent herein and quash the same.

For Petitioner : Mr.N.Ponraj

For Respondents : Mr.V.Haribabu, AGP

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COMMON ORDER

By consent, all the writ petitions are taken up for final disposal.

2.Challenging the assessment orders passed by the first respondent relating to the years 2010-11, 2011-12, 2012-13 and 2013-14, the petitioner has filed these writ petitions.

3. According to the petitioner, the petitioner is a private limited company and is in the business of car dealing and a dealer of Skoda Cars. While so, the place of business of the petitioner was inspected by the officers of Enforcement Wing during 19.02.2015, 20.02.2015 and 23.03.2015 to 28.03.2015 and certain defects were pointed out, for which, notices dated 27.07.2015 were alleged to have been issued, calling for objections from the petitioner. Thereafter, the assessment orders for the years in question came to be passed. Aggrieved against the same, the petitioner is before this court.

4. Learned counsel for the petitioner submitted that no such notices were received by the petitioner, calling for their objections and hence, the impugned assessment orders are in violation of the principles of natural justice.

5. Only to that limited extent, this Court directed the learned Additional Government Pleader, who took notice for the respondents, to get instructions from the respondents regarding the service of notices to the petitioner. Accordingly, the learned Additional Government Pleader today fairly submitted that on verification of files in the office of the Assessing Officer, there is no proof available for service of notices on the petitioner.

6. In view of the above, the impugned orders dated 06.10.2015 in respect of the assessment years in question are set aside and the matters are remanded back to the first respondent. In order to give one more opportunity to the petitioner, this Court without going into the merits of the case, directs the first respondent to serve copy of the notices dated 27.07.2015 relating to the assessment years in question to the petitioner within two weeks from the date of receipt of a copy of this order. On receipt of such notices, the petitioner is directed to file their objections if any along with supportive documents within two weeks thereafter. On receipt of the objections from the petitioner, the first respondent is directed to consider the same and pass fresh assessment orders for the years in question, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

7. All the writ petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rk

To

1.The Assistant Commissioner (CT) (FAC)
Singanallur Assessment Circle,
Coimbatore.

2.The Commercial Tax Officer (Enf)
Group - II
Coimbatore.

+1 cc to The Special Government Pleader(Taxes), sr.66457

W.P.Nos.38117 to 38120 of 2015

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