IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.2.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.5088 of 2015
And
M.P.No.1 of 2015

Hauawei Telecommunications (India) Co. Pvt. Ltd.,
8th Floor, The Oval, No.10& 12,
Venkatanarayana Road, T.Nagar,
Chennai 600 017. rep. by Authorised Signatory ... Petitioner

Vs

1 The Commissioner of Commercial
Taxes Kilpauk Assessment Circle
Chennai 600 010.

2 The Assistant Commissioner of
Commercial Taxes
Kilpauk Assessment Circle
Station No.57 59 61 and 63
Daulath Towers 7th Floor
Taylors Road Chennai 600 010. ... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records and quash the impugned order in TIN No.33171122773/2013-14 dated 20.1.2015 passed by the second respondent.

For Petitioner : Mr.Tarun Gulati
For Respondents : Mr.V.Haribabu, AGP(T)

O R D E R

The petitioner has come forward with the aforesaid prayer.

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

3. The learned counsel for the petitioner submitted that pursuant to the notice issued by the second respondent dated 26.11.2014, the petitioner had sought for time to attend the personal hearing and during the personal hearing, some more documents were produced upon which, the petitioner sought for more

WEB COPY

time to gather further details for the year 2013-2014, but, the second respondent, without considering the reply made, passed the impugned order 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 has also agreed to pay 10% of the amount as determined in the impugned order and if three weeks' time is given, they 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 second respondent to accept 10% of the amount as determined in the impugned order, which the petitioner has agreed to pay the same, which can be adjusted from the refund and and give one more opportunity to the petitioner to putforth their objections and thereafter to pass appropriate orders on merits and in accordance with law.

5. The petitioner is directed to appear on 23.03.2015 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 petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

ssk

-s/d-
Assistant Registrar(J)
Dt:5/3/2015

True Copy

Sub-Assistant Registrar

WEB COPY

To

1 The Commissioner of Commercial
Taxes Kilpauk Assessment Circle
Chennai 600 010.

https://hcservices.ecourts.gov.in/hcservices/

2 The Assistant Commissioner of
Commercial Taxes
Kilpauk Assessment Circle
Station No.57 59 61 and 63
Daulath Towers 7th Floor
Taylors Road Chennai 600 010.

+ 1 cc to Mr.T.Arun Gulati, Advocate SR 10690

sk(co)
prk5/3

W.P.No.5088 of 2015

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/