IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 09.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.6415 of 2015 and M.P.No.1 of 2015

M/s.Tata Capital Financial Services Ltd.,
rep. by its Authorised Signatory ...Petitioner

Vs.

The Assistant Commissioner (CT),
Guindy Assessment Circle,
No.49, Greenways Road,
Chennai-600 028. ...Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33211523652/2014-15 dated 30.01.2015 and to quash the same as ultra vires and contrary to law and to further direct the respondent to grant an opportunity to file objection.

For Petitioner : Mr.C.Rekha Kumari
For Respondent : Mr.Cibi Vishnu
Additional Government Pleader (T)

O R D E R

With the consent on either side, the Writ Petition itself is taken up for final disposal at the admission stage.

2.The petitioner has come forward with the aforesaid Writ Petition challenging the impugned assessment order TIN No.33211523652/2014-15 dated 30.01.2015 passed by the respondent and to quash the same as ultra vires and contrary to law and to further direct the respondent to grant an opportunity to file objection.

3.Learned counsel for the petitioner submitted that the petitioner filed the monthly returns for April-October 2014 by reporting purchase, receipt of rental income and sales during the said period and paid tax thereon. He would further submit that the respondent issued show cause notice, which was not forwarded to the legal department within the time to respond to the said notice and the respondent confirmed the proposal notice in the impugned order dated 30.01.2015 and thereby the petitioner herein was prevented from an opportunity to put forth its reply. He would further submit that the petitioner is willing to pay 10% of the tax amount and he may be given opportunity to put forth his case.

4.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent and perused the documents available on record.

5.Since the order passed by the authority cannot be said to be a cryptic one and as the petitioner did not avail the opportunity to put forth his submissions and the petitioner states that he has got all the necessary documents with him and willing to approach the authority concerned, I direct the respondent to give opportunity to the petitioner, who shall appear before the respondent on 06.04.2015. As the petitioner is ready and willing to pay 10% of the tax amount, the petitioner is directed to pay 10% of the tax amount well before the date of personal hearing.

6.In case, the petitioner fails to pay 10% of the tax amount, as agreed by the petitioner within the said date, the original order impugned in the Writ petition shall stand restored and the respondent is empowered to initiate appropriate action in accordance with law.

7.In the result, the Writ Petition is disposed of and the impugned order is set aside on the above conditions. Consequently connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar

/ True copy /

vga Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Guindy Assessment Circle,
No.49, Greenways Road,
Chennai-600 028.

+1 cc to M/S.C.REKHAKUMARI, Advocate SR.13018
+1 cc to the Special Government Pleader (Taxes) SR.13397

W.P. No.6415 of 2015

SK(CO)
JK 25/03/15