IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 25.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.8603,8604 and 8605 of 2015

M/s.Hevea Handles & Components Pvt Ltd.
Now known as Hevea Furniture & Interiors Pvt Ltd
represented by its Director
51 A, Iyamperumal Street
Royapettah, Chennai-600 014 ... Petitioner in all cases

Vs.

1.The Assistant Commissioner (CT)
Royapettah Asst Circle
No.46, Greenways Road
Chennai-600 028

2.The Special Commissioner & Commissioner of
Commercial Taxes
Ezhilagam, Chepauk
Chennai-600 005 ... Respondent in all the cases

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus to call for the impugned proceedings of the 1st respondent in TIN/33630781662/2006-07,2007-08 and 2008-09 and quash the impugned order dated 30.01.2015 and further direct the 1st respondent to consider the objections dated 08.10.2010,20.11.2013 and 23.07.2014 filed by the petitioner in an independent manner not being influenced by the report of the enforcement wing officials and pass a fresh assessment order in accordance with law.

For Petitioner : Mr.P.Rajkumar

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

COMMON ORDER

Petitioner has come forward with the aforesaid prayer.

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

3. The short point raised by the petitioner is that the first respondent has passed the order inadvertently without following the earlier directions of this court and without considering the objections of the petitioner.

4. The first respondent being a quasi-judicial authority has not independently looked into the objections of the petitioner and passed an order stating that the petitioner has made different statement before the Inspecting officers and taking a different stand may not be correct. As a quasi-judicial authority he is expected to consider each and every objections raised by the petitioner irrespective of the statement made by the petitioner before the Inspection Wing, any observation or statement made before the Inspection wing cannot be taken by the authority for the purpose of arriving at foisting liability on the petitioner. It is very clear that the authority has not considered the earlier directions of this court.

5. In view of the same, these writ petitions are allowed and the impugned orders in respect of the assessment years 2006-07,2007-08 and 2008-09 dated 30.01.2015 are set aside. These matters are remitted back to the first respondent. The petitioner is directed to deposit 5% of the tax amount as claimed by the first respondent in the impugned orders dated 30.01.2015 for each of the assessment years directly to the first respondent within a period of three weeks from the date of receipt of a copy of this order and on such deposit being made, the respondent is directed to consider the objections filed by the petitioner independently and after giving an opportunity of personal hearing to the petitioner., shall pass a speaking order afresh, on merits and in accordance with law, as expeditiously as possible. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner (CT)
Royapettah Asst Circle
No.46, Greenways Road
Chennai-600 028

2.The Special Commissioner & Commissioner of
Commercial Taxes
Ezhilagam, Chepauk
Chennai-600 005

+1cc to Mr.P.Raj Kumar, Advocate, S.R.No.16848
+1cc to the Special Government Pleader(Taxes), S.R.No.16864

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KM(CO)
CA(22/04/2015)