IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.9612 to 9614 of 2015
and M.P.Nos.1 to 1 of 2015

M/s.Swaraj Enterprises
Rep. By Managing Partner
A.Dhruti Devi
No.18, Vallabha Agraharam Street
Triplicane, Chennai-600 005 ..Petitioner in all the above W.Ps.

Vs

The Assistant Commissioner(CT)
Chepauk Assessment Circle
Greams Road, Chennai-600 006 ..Respondent in all the above WPs.

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the impugned order of reassessment in 3350062860/13-14, 3350062860/14-15 dated 09.01.2015 and 3350062860/13-14, 14-15/A3 dated 27.02.2015 from the files of the respondent and quash the same.

For Petitioner : Ms.Aparna Nandakumar
For Respondent : Mr.Kanmani Annamalai, AGP

ORDER

The petitioner has come forward with the above writ petitions challenging the order of reassessment.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes), who took notice for the respondent.

3. According to the petitioner, they received pre-revision notices for revision of assessment and filed replies with records and attended personal hearing, however, the respondent has completely ignored the reply and confirmed the proposals. Further, learned counsel for the petitioner submitted that the petitioner is willing to pay 10% of the disputed tax. The learned counsel for the

petitioner further submitted that the petitioner's bank account has been attached and the same causes undue hardship to the petitioner.

4. Admittedly, in this case, the petitioner has given reply to the notice and the same has been referred to in the impugned order. While passing the impugned order, the respondent has stated that personal hearing was given to the petitioner but the petitioner has not filed reply to the proposals. Further, in Reference column, the respondent noted the petitioner's reply dated 18.11.2014. In such view of the matter, the impugned order has to be set aside. Accordingly, the same is set aside and the matter is remitted to the respondent to pass fresh orders taking note of the reply filed by the petitioner and affording one more personal hearing to the petitioner.

5. In view of the submission made by the learned counsel for the petitioner, the petitioner is directed to pay 10% of the disputed tax and it is open to the petitioner to appear before the respondent on or before 15th May, 2015 and substantiate his case by producing records after informing the said date to the respondent. If the petitioner fails to avail the opportunity granted by this Court, it is open to the respondent to pass fresh orders within 15 days from 15th May, 2015. It is also open to the respondent to give objections to the re-assessment proposal. The respondent is directed to consider the objections and reply filed by the petitioner and dispose of the same in accordance with law.

6. This writ petitions are allowed on the above terms. In view of the order impugned is set aside in its entirety, the bank attachments, if any, has to be lifted forthwith. No costs. Consequently, the connected miscellaneous petitions are closed.
nvsri

s/d-
Assistant Registrar(V)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner(CT)
Chepauk Assessment Circle
Greams Road, Chennai-600 006

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 18677

+ 1 cc to Ms.Aparna Nandakumar, Advocate SR 18447

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prk8/5 W.P.Nos.9612 to 9614 of 2015