IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.03.2016

Coram

The Hon'ble Mr.Justice M.DURAISWAMY

W.P.No.11641 of 2016
and
W.M.P.No.10048 of 2016

M/s.Thiru Arooran Sugars Limited [Petitioner]
Rep. by Mr.R.R. Karthikeyan
CFO and Company Secretary
Eldorado 5th Floor
112 Nungambakkam High Road
Chennai-600 034

Vs

The Assistant Commissioner of Income Tax
Corporate Circle 3(1)
4th Floor Wanparthy Block
121 M.G.Road
Nungambakkam Chennai-600 034 [Respondent]

Writ Petition, filed under Article 226 of the Constitution of India, seeking for issuance of Writ of Certiorarified mandamus calling for the records of the respondent in PAN: AAACT2382B/COR.CIR.3(1)/2015-16 by order 07/10/2015 culminating in Letter dated 14.03.2016 and quash the same as illegal and forbear the respondent from reopening or revisiting the Assessment Order made on 30.12.2010.

For Petitioner : Mr.R.Sankaranarayanan for
M/s Srinidhi Srinivasan

For Respondent : Mr.M.Swaminathan
Standing Counsel

O R D E R

The petitioner has filed the above writ petition to issue a writ of certiorarified mandamus to call for the records of the respondent in the order dated 7.10.2015 culminating in letter dated 14.03.2016 and to quash the same and to forbear the respondent from reopening or revisiting the assessment order made on 30.12.2010.

2. It is the case of the petitioner that by order dated

7.10.2015, the respondent had reopened the assessment for the assessment year 2008-09 and called upon the petitioner to appear before the respondent with appropriate records relating to the assessment year 2008-09. According to the petitioner, they have produced all the evidence during the original scrutiny assessment. On 14.03.2016, a letter was served on the petitioner calling upon the details of the additions to fixed assets made during the financial year 2007-08 and financial year 2008-09. The petitioner was called upon to produce ledger copies with narration in each entry in the ledger on transactions with five entities. According to the petitioner, they had no transactions at any point of time with four entities. As regards the other entity viz., Praj Industries Limited, the petitioner did not have any transaction with the said Praj Industries Limited during the previous year relating to the assessment year 2008-09. Admittedly, the petitioner has not given any reply to the letter dated 14.03.2016 sent to them.

3. Mr.M.Swaminathan, learned Standing counsel appearing for the respondent submitted that the petitioner may be directed to give a reply to the letter dated 14.03.2016 and after receipt of the letter, the respondent may be directed to give a rejoinder and thereafter, the respondent may be directed to complete the assessment within a stipulated time, for which, the learned counsel appearing for the petitioner has also agreed.

4. In view of the submissions made by the learned counsel on either side, I direct the petitioner to give a reply to the letter dated 14.03.2016 sent by the respondent, within one week from the date of receipt of a copy of this order and on receipt of the same, the respondent is directed to send a rejoinder to the reply sent by the petitioner within one week thereafter. After sending the rejoinder, the respondent is directed to complete the assessment and pass orders with four weeks thereafter, after affording due opportunity of personal hearing and after considering the objections filed by the petitioner.

With these observations, the writ petition is disposed of. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner of Income Tax
Corporate Circle 3(1)
4th Floor Wanparthy Block
121 M.G.Road
Nungambakkam Chennai-600 034

+1 cc to M/s.Srinidhi Srinivasan, Advocate, sr.20616
+1 cc to M/s.M.Swaminathan, Advocate, sr.20320

W.P.No.11641 of 2016

sns co
kra 01.04.2016