

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.04.2016

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAI SWAMY

W.P.Nos.15706 to 15709 of 2016

M/s.Jyothi Structures Limited,
rep by its General Manager Accounts,
& Taxation - Hemant Pandit,
Myvadi Village, Madathukulam Taluk,
Udumalpet.

... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
Udumalpet (North),
Udumalpet.

... Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India praying for issuance of writ of mandamus to direct the respondent to consider the petitioner's reply dated 17.06.2015 for the assessment years 2010-11, 2011-12, 2012-13 and 2013-14 without the influence of the Enforcement Wing Officials proposals formulated on the basis of inspection conducted at the petitioner's business premises from 24.11.2014 to 27.11.2014.

For Petitioner : Mr.S.Rajasekar
(in all W.Ps)

For Respondents : Mr.Manoharan Sundaram,
(in all W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of mandamus to direct the respondent to consider the petitioner's reply dated 17.06.2015 for the assessment years 2010-11, 2011-12, 2012-13 and 2013-14 without the influence of the Enforcement Wing Officials proposals formulated on the basis of inspection conducted at the petitioner's business premises from 24.11.2014 to 27.11.2014

2.It is the case of the petitioner that to the notice dated 05.05.2015 issued by the respondent, the petitioner had filed their objections. Further, the apprehension of the petitioner is

that if the respondent has simply implemented the proposals of the Enforcement Wing Officials, without any independent enquiry, the petitioner would be put to hardship and prejudice. Further, according to the petitioner, the proposal notice has been framed by the respondent solely on the basis of the proposals sent by the Enforcement Wing Officials.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the respondent may be directed to consider the petitioner's reply independently, without being influenced by the proposals of the Enforcement Wing Officials formulated on the basis of the inspection conducted at the petitioner's business premises.

4.In view of the submissions made by the learned counsel on either side, I direct the respondent to consider the petitioner's objections dated 17.06.2015 for the assessment years 2010-11, 2011-12, 2012-13 and 2013-14, independently, on merits and in accordance with law, without being influenced by the proposals formulated by the Enforcement Wing Officials on the basis of the inspection conducted in the petitioner's business premises. However, it will not preclude the respondent from considering the documents produced by the Enforcement Wing Officials in accordance with law.

5.With these observations, the Writ Petitions are disposed of. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrarva

To

The Assistant Commissioner (CT),
Udumalpet (North), Udumalpet.

+4 ccs to Ms.R.Hemalatha Advocate sr.26202

+ 1 cc to The Spl. Govt. Pleader (TAXES), HCT, MADRAS-104.
S.R.No.25663 (6/6/16)

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tej (co)
aa09/05/2016