

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.06.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.16377 and 16378 of 2015
and
M.P.Nos.1 and 1 of 2015

M/s.Jai Hind Wire Rod Mills Ltd,
rep. by its Managing Director - G.E.Govindaraj,
No.9, Syed Mader Street,
Shevapet,
Salem - 636 002. ...Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (CT)
Shevapet Circle,
Salem. ...Respondent in both W.Ps.

Prayer in both W.Ps.

Writ Petitions, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records from the files of the respondent, in its impugned proceedings made in TIN 33302640994/2007-08 and 2008-09, respectively, dated 30.03.2015, and to quash the same.

In both W.Ps.

For Petitioner : Mr.R.Hemalatha

For Respondent : Mr.S.Manoharan Sundaram
Additional Government Pleader

COMMON O R D E R

In both Writ Petitions, the petitioner has challenged the notices issued by the respondent/Assessing Officer, whereby, the respondent has proposed to revise the returns based on the verification done by the Business Intelligence Unit, and the proposal is for the years 2006-07 to 2014-15.

2. The learned counsel appearing for the petitioner would submit that proposal is barred by limitation.

3. On a perusal of the impugned notice, it is seen that it is a proposal to revise the assessment from 2006-07 to 2014-15, therefore, it is always open to the petitioner to raise all the objection before the Assessing Authority, and at this stage, the impugned orders/notices cannot be set aside. Accordingly, the Writ Petitions are dismissed, and the petitioner is granted four weeks' time to submit their objection. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-

Assistant Registrar (CO)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Shevapet Circle,
Salem.

+2 ccs to Mr.R.Hemalatha Advocate sr.30632

+1 cc to Special Government pleader(Taxes) sr.30218

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pvs (co)
aa22/06/2016

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