

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.34847 to 34852 of 2014

&

M.P.Nos.1 to 1 of 2014

Tvl.BLS Power Solution Limited
Represented by its Director
A.Angeline
No.12/72, Thathamuthiappan Street
2nd Floor
Chennai - 600 001

... Petitioner
in all W.Ps

vs.

The Assistant Commissioner (CT)
Assistant Commissioner Office (CT)
Tondiarpet Assessment Circle
No.19 & 20, Kummalamman Koil Street
Chennai - 600 081

... Respondent
in all W.Ps

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records on the file of the respondent in TIN No.33301201514/2007-08, 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13 dated 29.10.2014 and quash the same as being contrary to the principles of natural justice, without jurisdiction and authority of law and further direct the respondent to pass order afresh in accordance with law.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader

WEB COPY
O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondent.

2. In these writ petitions, the petitioner has challenged the Orders of Assessment for the years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13. The only ground on which the impugned orders have been challenged is that though two replies were sent by

the petitioner dated 05.08.2014 and 27.10.2014, the respondent proceeded to complete the assessment stating that no objection is filed for the notice dated 20.05.2014. The petitioner has submitted his objection on 05.08.2014 enclosing 'C' forms and also requesting for an opportunity of personal hearing. These replies have been shown to have been received by the respondent vide endorsement in the Letter Delivery Book. While so, one more set of notice was issued on 19.09.2014 and the petitioner sent replies on 27.10.2014 by registered post with acknowledgment due. Copy of the postal endorsement, which has been received in the office of the respondent on 31.10.2014, has been produced by the petitioner. However in the meantime, the impugned Assessment Orders have been passed referring to both the show-cause notices and stating that the petitioner has not filed any objection.

In the light of the above, this Court is of the view that the petitioner should be afforded one more opportunity to submit his objection and the matter to be decided on merits. Furthermore, considering the fact that the writ petitions are pending before this Court from 2014 and the respondent has not even able to complete the orders of assessment till date, these are the fit cases which have to be remitted to the respondent for fresh consideration. However, for the said reason, this Court is not inclined to set aside the order, but would direct the petitioner to treat the impugned assessment orders as show-cause notice and submit their objections within a period of two weeks from the date of receipt a copy of this order, after which the respondent shall afford an opportunity of personal hearing to the petitioner and proceed to complete the assessment in accordance with law. The writ petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To
The Assistant Commissioner (CT)
Assistant Commissioner Office (CT)
Tondiarpet Assessment Circle
No.19 & 20, Kummalamman Koil Street, Chennai - 600 081

+1 cc to Mr.R.Senniappan, Advocate, sr.37805
+1 cc to Spl.Govt.Pleader, sr.38197.

rsy(co)
krd 22/7

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