

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 25.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.15504 to 15506 of 2014

and

M.P.Nos.1 to 1 of 2014

Cee Dee Yes Design Mix Concrete,
represented by its Managing Partner,
Mr.S.N.R. Kannan Thelepan,
1/363, Old Mahabalipuram Road,
Padur, Kelambakkam,
Chennai - 603 103. Petitioner in all WPs.

Vs.

The Assistant Commissioner (CT)
Chengleput Assessment Circle,
2A, GST Road, Chengleput. Respondent in all WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the respondent in TIN 33851603422/2008-09 dated 28.03.2014; TIN 33851603422/2009-10 dated 28.03.2014; TIN 33851603422/2010-11 respectively dated 28.03.2014 and quash the same in respect of sales made to unit located in Special Economic Zone.

For Petitioner : Mr.R.Kumar

For Respondent : Mr.Manokaran Sundaram
Additional Government Pleader

COMMON ORDER

Heard Mr.R.Kumar, learned counsel for the petitioner Mr.Manokaran Sundaram, learned Additional Government Pleader accepting notice on behalf of the respondent. With the consent of the learned counsel on either side, these Writ Petitions are taken up for final disposal.

2.The petitioner has challenged the orders of assessment for the years 2008-2009, 2009-2010 and 2010-2011 on the ground that in spite of the petitioner having submitted the objections to the pre-revision notices dated 21.06.2013, the

respondent has proceeded to frame the assessment stating as if the petitioner has not filed any objections. The petitioner, to establish that he has filed objections, has produced the acknowledgment given by the Office of the respondent in the Letter Delivery Book and copy of which has been enclosed in the typed set of papers.

3.Though these writ petitions were admitted and interim order was granted on 17.06.2014 and the respondent entered appearance through the learned Additional Government Pleader, till date no counter affidavit has been filed. Therefore, this Court is inclined to accept the stand taken by the petitioner that he has submitted objections. If that is so, then the impugned order has to be held in violation of principles of natural justice.

4.Accordingly, these Writ Petitions are allowed and the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration and the respondent is directed to redo the assessment in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

sgl

To

The Assistant Commissioner (CT)
Chengleput Assessment Circle,
2A, GST Road, Chengleput.

+1cc to Mr.R.Kumar, Advocate, S.R.No.42265

+1cc to the Special Government Pleader(T), S.R.No.42006

W.P.Nos.15504 to 15506 of 2014

MP(CO)
CA(10/08/2016)