

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 20.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.4235 of 2013 &
MP No.1 of 2013

BHANDARI SOUTHERN LOGISTICS PVT. LTD.,
Rep. by :Mrs.S.Thangalakshmi, Managing Director
Chengalpattu.

.. Petitioner

Versus

1.The Assistant Commissioner (CT)
Koyambedu Assessment Circle
Market Management Committee Building
Koyambedu, Chennai 600 107.

2.The Assistant Commissioner (CT)
Kilpauk Assessment Circle
No.35, Halls Road, Kilpauk,
Chennai 600 010.

.. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for issuance of a Writ Of Certiorari to call for the records of the 1st respondent in TIN 33241123074/2010-11 and quash the order dated 25.10.2012 as the same is not sustainable in law.

For Petitioner : Mr.Md.Ghafoorur Rahman

For Respondents : Mr.Manoharan Sundaram
Addl. Government Pleader

O R D E R

Heard Mr.Md.Ghafoorur Rahman, learned counsel for the petitioner and Mr.S.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondents. With the consent of the learned counsel appearing on either side, the Writ Petition is taken up for final disposal.

2.The petitioner has filed this Writ Petition challenging the order of assessment dated 25.10.2012 passed by the first respondent.

3. Admittedly, the petitioner was assessed by the second respondent for the very same assessment year and an order of assessment came to be passed on 13.01.2012. As against which the petitioner preferred an Appeal before the Appellate Deputy Commissioner (CT)-VI(FAC), Chennai. When the appeal was pending, the petitioner was issued with a notice by the first respondent on 20.09.2012, by which time, the first respondent has passed the impugned order. The Appeal which was filed by the petitioner as against the assessment order for the very same year passed by the second respondent was allowed by an order dated 27.6.2013. Thus, as on date there were two assessment orders, for the same assessment year, one which is in favour of the petitioner and the other one is against the petitioner.

4. In the written instructions given by the first respondent to the learned Special Government Pleader, it has been admitted that the assessment was completed by the second respondent and that order was not brought to the notice of the first respondent.

5. In the light of the above, the Writ Petition is allowed and the impugned order is quashed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

rpa
To

1. The Assistant Commissioner (CT)
Koyambedu Assessment Circle
Market Management Committee Building
Koyambedu, Chennai 600 107.

2. The Assistant Commissioner (CT)
Kilpauk Assessment Circle
No.35, Halls Road, Kilpauk,
Chennai 600 010.

+1cc to the Government pleader Sr.41535
+1cc to Mr.Md.Ghafoorur Rahman, Advocate SR.41865

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kji[co]
srg 05/08/2016