

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.33154 of 2015

Tvl.A.V.R.Agency
Represented by its Proprietor
Mr.P.Kalaimani,
No.RG 31, Binny Mills Road,
No.1, Cooks Road,
Chennai - 12.

... Petitioner

vs.

The Assistant Commissioner (CT),
Purusavakkam Assessment Circle,
No.59, Taylors Road,
Dowlath Towers, 7th Floor,
Kilpauk, Chennai - 10.

... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Mandamus, directing the respondent to consider the application filed on 13.03.2015 in TIN 33541062575/2013-2014 for the assessment year 2013-2014 for granting copies of documents recovered from the petitioner in the course of inspection.

For Petitioner : Mr.M.Desingu
For Respondent : Mr.Manokaran Sundaram
Additional Government Pleader

सतममेक नयते
O R D E R

Heard Mr.M.Desingu, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondent and with their consent, the writ petition is taken up for disposal.

2.The petitioner has filed this writ petition praying for a direction to the respondent to furnish the records which was seized by the Enforcement Officials who conducted the inspection in the petitioner's place of business. In this regard, a representation was given by the petitioner on 13.03.2015, which has not been considered till date. Therefore, the petitioner is before this Court.

3. In the written instruction given by the Assessing Officer to the learned Additional Government Pleader dated 06.01.2016, it is stated that the petitioner though promised to put his signature in the observations made and statement recorded by the Enforcement Wing, after consulting his Auditor the petitioner refused to sign the same and subsequently when the petitioner's place of business was inspected, at that time it was found locked.

4. It is not known as to how the Enforcement Wing Officials can compel the petitioner to sign the pre-prepared statement since statement should be voluntary. However, in the instant case, the grievance of the petitioner is that the copies of the document which was seized from him have not been given. In this regard, a request is pending.

5. Thus, considering the facts of the case and to ensure the principles of natural justice are fulfilled, there will be a direction to the petitioner to appear before the respondent along with a copy of this order and on doing so, the respondent shall permit the petitioner to take photocopies of the relevant documents which he seeks and charges for making the photocopies shall be borne by the petitioner. The documents shall be furnished to the petitioner within a period of two weeks from the date on which the petitioner appears before the respondent.

6. With the above direction, the writ petition is disposed of. No costs.

-s/d-
Assistant Registrar

True Copy

सत्यमेव जयते
Sub-Assistant Registrar

cse

To

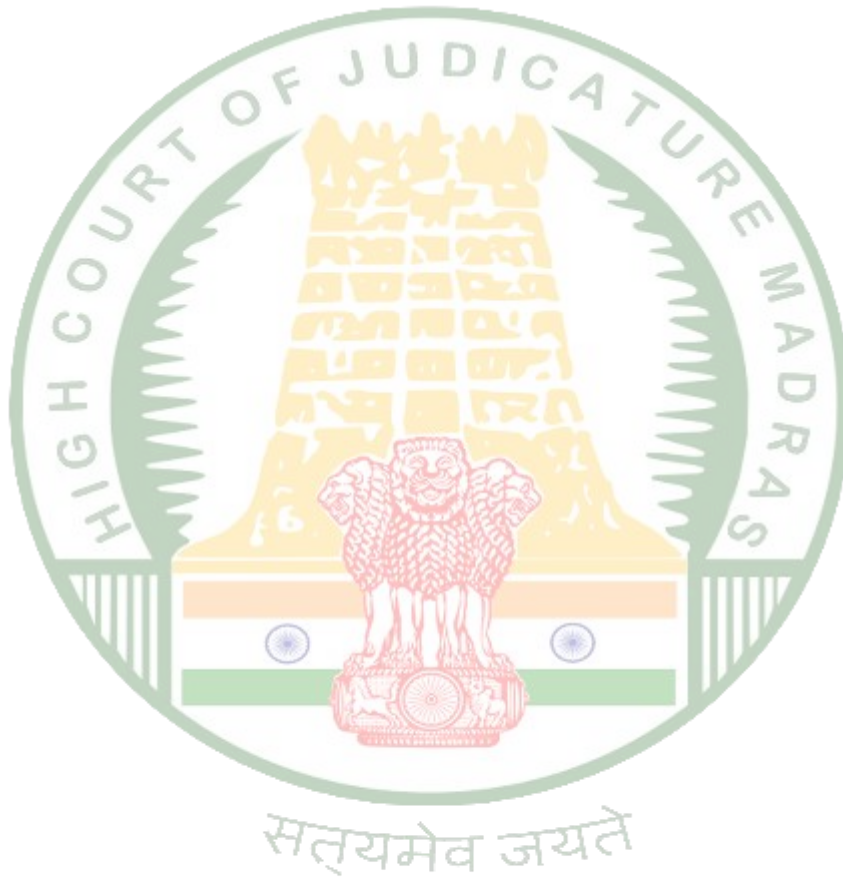
The Assistant Commissioner (CT),
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+1 cc to Mr.M.Desingu Advocate sr.43488
+1 cc to the Special Government Pleader taxes
sr 43613

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