IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2016

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THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.Nos.41425 and 41426 of 2016
And
W.M.P.Nos.35397 to 35400 of 2016

Tvl.Metro Road Construction (Madras) Pvt. Ltd.,
represented by its Managing Director
... Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (CT),
Koyambedu Assessment Circle,
Chennai – 107.
... Respondent in both W.Ps.

Common Prayer:

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the proceedings of the respondent dated 29.07.2016 and 06.10.2016 respectively, in TIN No.33731340812/ 2014-2015 and consequential revenue recovery notice dated 08.11.2016 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Taxes)

C O M M O N O R D E R

1.In these two writ petitions, on 25.11.2016, the following operative directions were issued by my predecessor:

> ***"4.Accordingly, the petitioner is directed to pay 15% of the disputed tax for the assessment year 2014-15, within a period of three weeks from the date on which the amount is remitted. On receipt of the objections, the Assessing Officer shall consider the same and after affording an opportunity of personal hearing, redo the assessment. If the petitioner does not comply with the condition imposed by this Court, the benefit of this order will not enure to the petitioner and the Writ Petitions will stand automatically dismissed. If the petitioner complies with the condition, then recovery notices dated 08.11.2016, shall remain stayed, till the assessment is redone in terms of the above directions.***
>
> ***Notice to the respondent is accepted by Mr.S.Kanmani Annamalai, learned Additional Government Pleader and he seeks time to file counter."***

2.Counsel for petitioner says that the copy of the order was received by him only on 08.12.2016 and that the petitioner has deposited 15% of the disputed tax qua assessment year 2014-15. It is thus, submitted that the writ petitions can be disposed of based on the direction issued by this Court on 25.11.2016, whereby, the Assessing Officer has been asked to redo the assessment after according an opportunity of personal hearing to the petitioner.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader says that having regard to the statement made by the counsel for the petitioner that 15% of the disputed tax has been deposited, these writ petitions can be disposed of based on the directions contained in the order dated 25.11.2016.

4.It is ordered accordingly. Needless to say that the Assessing Officer will not only comply with the directions contained in the order dated 25.11.2016, but, in passing a fresh order, will comply with the extant provisions of law.

5.The writ petitions are closed with the aforesaid directions. No costs. Consequently, connected pending applications are closed.

09.12.2016

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Index: Yes/ No

Internet: Yes/ No

RAJIV SHAKDHER,J.
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To

The Assistant Commissioner (CT),
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