

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.12.2016

Coram

The Hon'ble Mr.Justice Rajiv Shakdher

Writ Petition Nos.42251 to 42254 of 2016
and

W.M.P.Nos.36151 to 35154 of 2016

Tvl.Brakes India Ltd.,
rep by its Executive Director
(Operations and Finance)
Mr.S.Kesavan, Chennai-2.

...Petitioner in all W.Ps.

Vs.

Deputy Commissioner (CT) IV
Large Taxpayers Unit,
34, Marshall Road,
Chennai - 600 008.

...Respondent in all W.Ps.

Prayer in W.P.No.42251 of 2016

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent, passed in TIN No.33780620026/2016-17, May, 2016, dated 11.11.2016, and to quash the same.

Prayer in W.P.No.42252 of 2016

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent, passed in TIN No.33780620026/2016-17, June, 2016, dated 11.11.2016, and to quash the same.

Prayer in W.P.No.42253 of 2016

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent, passed in TIN No.33780620026/2016-17, July, 2016, dated 11.11.2016, and to quash the same.

Prayer in W.P.No.42254 of 2016

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent, passed in TIN No.33780620026/2016-17, August, 2016, dated 11.11.2016, and to quash the same.

For Petitioner :Mr.R.Raghavan
For Respondent :Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

COMMON O R D E R

These are batch of Writ Petitions, which challenge the issuance of original assessment order passed by the respondent for the months of May to August, 2016.

2. The provisional assessment orders, though passed separately, are of even date, i.e., 11.11.2016. To be noted, the demand, which has been raised via the provisional assessment order in each of the captioned writ petition is different, and is, therefore, set out hereafter, for the sake of convenience:-

- i) The provisional demand raised in W.P.No.42251 of 2016 is, Rs.1,00,14,572/-
- ii) The provisional demand raised in W.P.No.42252 of 2016 is, Rs.1,05,17,590/-
- iii)i) The provisional demand raised in W.P.No.42253 of 2016 is, Rs.1,09,19,162/-
- iv) The provisional demand raised in W.P.No.42254 of 2016 is, Rs.1,00,69,932/-

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who appears for the respondent concedes that, before confirming the demand, no notice was issued to the petitioner, and therefore, even according to him, the demand would have to be quashed and the matter would have to be remanded to the respondent for a fresh assessment in the matter.

4. In these circumstances, in each of these Writ Petitions, the impugned orders are quashed with liberty to the respondent to initiate fresh proceedings, albeit, in accordance with law.

5. The Writ Petitions are disposed of. No costs.
Consequently, Writ Miscellaneous Petitions stand closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

Deputy Commissioner (CT) IV
Large Taxpayers Unit,
34, Marshall Road,
Chennai - 600 008.

+5cc to MrN.Murali, Advocate SR.71876
+1cc to the Special Government pleader SR.72053

Writ Petition Nos.42251
to 42254 of 2016

ad[co]
srg 20/01/2017



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