IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.7017 & 7018 of 2016 &
W.M.P.Nos.6226 & 6227 of 2016

1.M/s.Yes and Yes Premier
Hitech Names India (P) Ltd.
14A Sathy Road
Near Soolai
Erode-638 004 Rep. by its
Executive Director ..1st petitioner in both WPs

2.B.Ravi ..2nd Petitioner in W.P.No.7017/2016

3.D.Shanmugam ..2nd Petitioner in W.P.No.7018/2016

v.

1.The Income Tax Officer
Ward-1(3)
Erode-638 001.

2 Joint Commissioner of Income
Range_1
Erode -638 001. .. Respondents in both WPs

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the summons issued by the 1st respondent dated 11.2.2016 under Sec. 131 of the Income Tax Act 1961 in connection with assessment proceedings of the 1st petitioner PAN: AAACY4148E quash the same and consequently direct the 1st respondent to return the Books of Accounts and other papers submitted to him on 6.1.2016 to the petitioner.

For Petitioners : Mr.Niranjan Rajagopalan
For Respondents : Mr.S.Rajasekar, Standing Counsel for Mr.T.Pramodkumar Chopda, Standing Counsel

COMMONORDER

The petitioners have filed the above writ petitions to issue a Writs of Certiorarified Mandamus to call for the records relating to the summons issued by the first respondent dated 11.2.2016 under Section 131 of the Income Tax Act, 1961 in connection with assessment proceedings of the first petitioner PAN No.AAACY4148E, to quash the same and consequently direct the first respondent to return the Books of Accounts and other papers submitted by them on 06.01.2016.

2. It is the case of the petitioners that since they had handed over the documents along with the letter dated 06.01.2016 to the first respondent, they are not in a position to send a reply. The first respondent had issued summons under Section 131 of the Income Tax Act, 1961, calling upon them to appear before the respondents and submit all the documents. However, the petitioners had contended that since the document's are available with the respondents the petitioners are not in a position to produce the documents once again.

3. Mr.S.Rajasekar, learned Standing Counsel, takes notice for the respondents and submitted that the petitioners can appear before the first respondent and make their submissions and in such a case, the first respondent would decide the case of the petitioners with regard to the production of the documents with an open mind.

4. Having regard to the submissions made by the learned counsel on either side, I am of the view that the petitioners can appear before the first respondent and make their submissions with regard to the production of the documents. In such an event, the first respondent shall decide the case of the petitioners with an open mind and on merits and in accordance with law. In the case of the first respondent coming to the conclusion that the petitioners have already produced all the documents along with their letter dated 06.01.2016, in such an event, the first respondent may consider to return the documents to the petitioners.

With these observations, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Rj

To

1.The Income Tax Officer
   Ward-1(3)
   Erode-638 001.

2 Joint Commissioner of Income
   Range_1
   Erode -638 001.

+1cc to M/s. G.R.Associates, Advocate, S.R.No.11999
+1cc to M/s. T. Pramod Kumar, Chopda, Advocate, S.R.No.11721

MP(CO)
EU(09/03/2016)

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