

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.7356 of 2016

&

W.M.P.No.6563 of 2016

M/s.Gharpure Engg. & Constructions (Pvt) Ltd
Rep. by its Chief Financial Officer
No.34 Bilal Estate
Ukkadam South, Coimbatore ... Petitioner

Vs.

The Assistant Commissioner (CT) (FAC)
B.B.Street, Circle
Coimbatore ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33811842743/2008-09 quash the assessment order dated 14.02.2014 made therein.

For Petitioner : Mr.R.L.Ramani, Senior Counsel
for Mr.B.Raveendran

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader(T)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorari and Mandamus to call for the records of the respondent in his proceedings in TIN No.33811842743, for the assessment year 2008-09 and to quash the assessment order dated 14.02.2014 made therein.

2. Mr.R.L.Ramani, learned Senior Counsel, appearing for the petitioner submitted that though the petitioner had submitted their objections on 30.01.2012 itself, the respondent without considering the same, erroneously passed the impugned order dated 14.02.2014 observing that the petitioner's company have not filed any objections. The learned Senior Counsel also pointed out the objections filed by the petitioner, which finds a place at page 20 of the typed set of papers. The

learned Senior Counsel further submitted that the petitioner having filed their objections before the respondent, it is the duty of the respondent to consider the same and pass orders, in accordance with law.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondent and submitted that the respondent may be directed to consider the petitioner's objections and pass orders, on merits and in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent has not considered the petitioner's objections, the impugned order dated 14.02.2014 is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the respondent for passing appropriate orders afresh. The petitioner is permitted to file one more copy of their objections before the respondent within a period of one week from the date of receipt of a copy of this order and on receipt of such filing, the respondent shall consider the same and pass fresh orders, on merits and in accordance with law, after giving due opportunity to the petitioner, within a period of four weeks thereafter.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner(CT) (FAC)
B.B.Street, Circle
Coimbatore.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.12755
+1cc to the Special Government Pleader(T), S.R.No.12854

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