

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.8093 to 8097 of 2016 and
W.M.P.Nos.7209 to 7218 of 2016

M/s.Pakkar Leather Export Co.,
rep by its Partner,
No.11/23, Vepery High Road,
Periamet, Chennai - 600 003. ... Petitioner in all W.Ps

Vs.

Assistant Commissioner (CT),
Periamet Assessment Circle,
Chennai - 600 006. Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33360420049 for 2007-08, 2008-09, 2009-2010, 2010-2011 and 2011-2012 dated 30.04.2015 as illegal based on the decisions of the Madras High Court reported in 39 VST 36 (Mad) and direct the respondent to pass fresh orders as per law after giving an opportunity of personal hearing.

For Petitioner : Mr.C.Baktha Siromoni
(in all W.Ps)

For Respondent : Mr.S.Kanmani Annamalai,
(in all W.Ps) Additional Government Pleader (Tax)

COMMON ORDER

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33360420049 for the assessment years 2007-08, 2008-09, 2009-2010, 2010-2011 and 2011-2012 dated 30.04.2015 and to direct the respondent to pass fresh orders as per law after giving an opportunity of personal hearing.

2.When the matter is taken up for hearing, Mr.C.Baktha Siromoni, learned counsel appearing for the petitioner submitted that liberty may be given to the petitioner to file

appeals as against the impugned orders before the Appellate Authority. Further, the learned counsel submitted that the petitioner had paid more than 95% of the tax dues.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the petitioner may be given liberty to challenge the impugned orders before the Appellate Authority.

4.Having regard to the submissions made by the learned counsel on either side, I give liberty to the petitioner to challenge the impugned orders dated 30.04.2015 for the assessment years 2007-08, 2008-09, 2009-2010, 2010-2011 and 2011-2012 before the Appellate Authority. The Appellate Authority is directed to entertain the appeals to be filed by the petitioner without insisting on the question of limitation for filing the appeals. The Appellate Authority is directed to decide the appeals on merits and in accordance with law. The petitioner shall file the appeals within a period of two weeks from the date of receipt of a copy of this order.

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

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

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To

Assistant Commissioner (CT),
Periamet Assessment Circle,
Chennai - 600 006.

+1 cc to Mr.C.Bakthasiromoni, Advocate, sr.15238
+1 cc to The Special Government Pleader(Taxes),sr.15134

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kra 11.03.2016