IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 25.04.2017
CORAM

THE HONOURABLE Mr. JUSTICE K. RAVICHANDRABAABU

W.P.No. 10144 to 10149 of 2017
and
W.M.P.Nos. 11134 to 11139 of 2017

Suresh Enterprises
rep. by its Proprietor
Fusaram Raj Purohit
Old No.39, New No.24,
2nd Floor, "Purohit Nivas",
raghava Street, Choolai,
Chennai - 600 112. ...Petitioner in all the W.Ps.

Versus

Assistant Commissioner (CT),
Choolai Assessment Circle,
No.10, Greams Road,
Chennai - 600 006. ...Respondent in all the W.Ps.

Prayer :

Writ Petitions are filed under Article 226 of the Constitution of India, seeking for issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in TIN No.33490501021/2007-08, TIN No.33490501021/2008-09, TIN No.33490501021/2009-10, TIN No.33490501021/2010-11, TIN No.33490501021/2011-12 and TIN No.33490501021/2012-13 dated 29.01.2016 and quash the same and further direct the respondent to redo the assessment on the above in accordance with law.

For Petitioner : N.Murali

For Respondent : Mr. K.Venkatesh,
Government Advocate

COMMON ORDER

All these writ petitions are filed challenging the order of assessment passed in respect of the assessment years 2007-08 to 2012-13.

2. Mr.K.Venkatesh, learned Government Advocate takes notice for the respondent and by consent, the writ petitions are taken up for final disposal.

3. The Assessing Officer passed the assessment orders and fixed the tax and penalty liability on the petitioner only on the reason that the original bills were not furnished for verification, even though, it is admitted that the xerox copies were furnished by the petitioner.

4. Learned counsel for the petitioner submits that the original bills are available with the petitioner and the same will be produced before the Assessing Authority, had it been called for production of the same, before passing the assessment order. Therefore, he submitted that an opportunity may be given to the petitioner for producing the original bills before the Assessing Officer so as to enable him to revise the assessment based on the original bills to be produced by the petitioner.

5. Learned Government Advocate submitted that if the petitioners are willing to produce the originals, the same will be considered by the respondent and fresh orders will be passed on merits.

6. Considering the above stated facts and circumstances, all these writ petitions are allowed and the impugned orders of assessment are set aside and the matter is remitted back to the Assessing Officer to reconsider the whole issue, once again, based on the original bills to be produced by the petitioner in respect of each assessment year. The petitioner is given three weeks time to produce the original bills before the Assessing Officer from the date of receipt of a copy of this order. On receipt of those original bills, the respondent/ Assessing Officer shall consider the matter afresh and pass fresh orders of assessment on merits and in accordance with law within a period of three weeks thereafter. The Assessing Officer shall also provide personal hearing to the petitioner before finalising the orders of assessment. It is also made clear that this Court is not expressing any view on the merits of the assessment as it is for the Assessing Officer to consider and decide. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CSVII)

True Copy

Sub-Assistant Registrar

vsi

To

Assistant Commissioner (CT),
Choolai Assessment Circle,
No.10, Greams Road,
Chennai - 600 006.

+6 ccs to Mr.N.Murali Advocate sr 25107
+1 cc to the Special Government Pleader Taxes
Chennai

W.P.No. 10144 to 10149 of 2017

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