

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:07.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.8391 and 8392 of 2017

and W.M.P.No.9171 to 9173 of 2017

Tvl. SPX Thermal equipment and Services India Pvt. Ltd.,
Rep. by its P.A.Holder R.Shridhar,
Apex Plaza 3rd Floor,
No.3, Nungambakkam High Road,
Nungambakkam,
Chennai-34. Petitioner in both the
W.Ps.

vs.

1. The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Palaniyappa Maligai,
4th Floor, Greams Road,
Chennai - 600 006.
2. The Branch Manager,
HDFC Bank Limited,
759 ItC Centre, Anna Salai,
Chennai - 600 002. Respondents in both
the W.Ps.

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the 1st respondent assessment order in CST/1219437/2015-16 dated 08.02.2017 and RC.No.826/14/A3 dt.21.03.2017 and quash the same being illegal, invalid without jurisdiction and violated the principles of natural justice and contrary to the principle laid down by the Honourable Court.

For Petitioner : Mr.D.Vijayakumar

For Respondents : Mr.S.Kanmani Annamalai,

Additional Government Pleader for R1.

O R D E R

Mr.Kanmani Annamalai, learned Additional Government Pleader takes notice for the first respondent. The second respondent is the Bank to whom the order of assessment was issued by the first respondent.

2. W.P.No.8391 of 2017 is filed challenging the order of assessment dated 8.2.2017 passed in respect of the assessment year 2015-16 and W.P.No.8392 of 2017 is filed challenging the order of attachment dated 21.03.2017.

3. The first respondent has passed the assessment order due to non-production of declaration forms in Form-C and E-II in pursuant to the notice of proposal. It is the contention of the petitioner that though they were able to produce some set of those forms before the Assessing Authority, they were not in a position to produce the remaining forms due to certain practical difficulties. However, it is stated by the petitioner that they are having the relevant forms in original for production of the same before the Assessing Authority. Therefore, it is stated that the petitioner has made a request through their communication dated 27.03.2017 requesting the Assessing Officer to receive Form-C and to pass the revised assessment order. It is further stated that followed by the said communication, one more communication dated 03.04.2017, was also sent by the petitioner by R.P.A.D. Therefore, it stated that the Assessing Officer can consider the request of the petitioner by receiving the originals of the said Forms and reassess the matter.

4. Learned Additional Government Pleader submitted that since the petitioner has already made a request for reconsidering the issue, the first respondent will consider the same and pass appropriate orders if the petitioner produces the originals of the required Forms before the Assessing Authority.

5. Considering the above stated facts and circumstances and considering the very fact that the petitioner has already approached the first respondent by way of request dated 27.03.2017, followed by another communication dated 03.04.2017 seeking for revision of assessment, based on the original Forms available with them, I am of the view that the first respondent can consider the said request and pass orders on the same on merits and in accordance with law. Accordingly, the petitioner is directed to produce the relevant Forms before the Assessing Authority within a period of ten days from the date of receipt of a copy of this order. On receipt of such Forms in original and also after hearing the petitioner in person, the Assessing Officer shall pass orders on those applications/ representations within a period of two weeks thereafter. Till such time, the

Assessing Officer is directed not to take any coercive steps against the petitioner. Both the Writ Petitions are disposed of in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsi

To

1. The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Palaniyappa Maligai,
4th Floor, Greams Road, Chennai - 600 006.

2. The Branch Manager,
HDFC Bank Limited,
759 ItC Centre, Anna Salai,
Chennai - 600 002.

+1cc to Mr.D. Vijaya Kumar, Advocate, S.R.No.21115
+1cc to the Government Pleader, S.R.No.21345

ks(CO)
md(10/04/2017)

W.P.No.8391 and 8392 of 2017

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