IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.8407 to 8410 of 2017
and
W.M.P.Nos.9201 to 9204 of 2017

Tvl.Dhanam
Represented by its Proprietor Mr.T.Darjwin
#24/A4, Shanthi Nagar
Near Vinayakar Kovil, Hosur - 635 109. ...Petitioner
(in WP Nos.8407 to 8410 of 2017)

Vs.

The Commercial Tax Officer (CT)
Hosur (South)
Hosur. ...Respondent
(in WP Nos.8407 to 8410 of 2017)

Writ Petition No. 8407 of 2017 filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records of the order dated 28.02.2017 in TIN No.33213365100/2009-2010 passed by the respondent and quash the same.

Writ Petition No. 8408 of 2017 filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records of the order dated 28.02.2017 in TIN No.33213365100/2010-2011 passed by the respondent and quash the same.

Writ Petition No. 8409 of 2017 filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records of the order dated 28.02.2017 in TIN No.33213365100/2012-2013 passed by the respondent and quash the same.

Writ Petition No. 8410 of 2017 filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records of the order dated 28.02.2017 in TIN No.33213365100/2013-2014 passed by the respondent and quash the same.

For Petitioner :Mr.Adithya Reddy

For Respondent :Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

COMMON ORDER

The petitioner is aggrieved against the orders of assessment passed on 28.02.2017, in respect of the assessment years 2009-2010, 2010-2011, 2012-2013 and 2013-2014.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (Tax) appearing for the respondent.

3. The main grievance of the petitioner is that the Assessing Officer has passed the orders of assessment, as if the petitioner has not given any objections to the notice of proposal, while the fact remains that the objections were given by the petitioner at the office of the Assessing Officer.

4. When the matter was taken up for admission on 07.04.2017, the learned Additional Government Pleader (Tax), who took notice for the respondent was directed to get instructions on the above submissions made by the petitioner.

5. Today, when the matter is taken up for further hearing, the learned Additional Government Pleader (Tax), based on instructions, submitted that the objections filed by the petitioner were received at the office of the respondent in Tapal Section, however, the same were not put on file. Therefore he further submitted that the assessment orders were passed without reference to the objections made by the petitioner.

6. Considering the above said facts and circumstances and considering the submissions made by the learned Additional Government Pleader (Tax), that the petitioner had in fact filed their objections, I am of the view that the Assessing Officer has to re-do the assessment by considering those objections and also by giving due opportunity of hearing to the petitioner. Accordingly, these writ petitions are allowed and the impugned orders of assessment are set aside. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment and pass fresh order, after considering the objections filed by the petitioner and also giving due opportunity of personal hearing to the petitioner. The petitioner shall once again produce the copies of the objections already filed along with further objections, if any. The respondent shall pass fresh

orders of assessment as stated supra, within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

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To

The Commercial Tax Officer (CT)
Hosur (South)
Hosur.

+1cc to Mr. Adithya Reddy, Advocate Sr. 22994

+1cc to the Special Government Pleader, High Court,
Chennai Sr. 23105

W.P.Nos.8407 to 8410 of 2017

SKV(CO)
VR(21/4/2017)