IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.7521 of 2017
and
WMP.No.8207 of 2017

Tvl Arcot Auto Mobiles.,
Rep by its Managing Partner Mr.A.K.Abdul rahman.
No.69. Mailam Road,
Tindivanam, Villupuram Dist. ... Petitioner

Vs.

The Commercial Tax Officer(Addl),
Tindivanam Assessment Circle,
Nehru Street, Tindivanam. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN/33584721005/2011-2012 dated 31.01.2017 and quash the same.

For Petitioner : Mr.D.Vijayakumar

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

ORDER

The petitioner is aggrieved against the order of assessment dated 31.01.2017 in respect of assessment year 2011-2012.

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 Authority has passed the impugned proceedings, without considering the revised returns submitted by the petitioner towards the month of January, February and March 2012. It is the further grievance of the petitioner that before passing the impugned order, the Assessing Authority has not given personal

hearing to the petitioner. In support of his contention that the revised returns were in fact filed in respect of those three months, the learned counsel for the petitioner invited this Court's attention to the acknowledgment made by the Commercial Tax Officer, Tindivnum, dated 28.04.2012.

4. The learned Additional Government Pleader (Tax) appearing for the respondent submitted that though the revised returns towards the month of January and February are available on record, the same is not available towards the month of March 2012. Therefore, he submitted that the petitioner may be directed to furnish a copy of the revised returns once again before the respondent, so as to enable him to consider the request of the petitioner and pass fresh order.

5. Considering the fact that the petitioner has filed the revised returns towards the month of January, February and March 2012 and considering the fact that the receipt of such revised returns in respect of the month of January and February is admitted and further considering the fact that the assessment order was passed without affording personal hearing to the petitioner, I am of the view that the Assessing Officer has to give one more opportunity to the petitioner to contest the matter by filing copy of the revised returns once again.

6. Accordingly, this writ petition is allowed and the impugned order of assessment is set aside and the matter is remitted back to the respondent for re-doing of assessment once again, after giving due opportunity of hearing to the petitioner, by considering the revised returns filed by the petitioner. The petitioner is directed to furnish a copy of the revised returns once again before the respondent, within a period of two weeks from the date of receipt of a copy of this order. On receipt of such copy, the respondent shall consider the case afresh and pass fresh order of assessment, after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of the revised returns. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

mk

To

The Commercial Tax Officer(Addl),
Tindivanam Assessment Circle,
Nehru Street, Tindivanam.

+1cc to Mr.D. Vijaya Kumar, Advocate Sr. 24203

+1cc to the Special Government Pleader,
High Court, Madras Sr. 24386

Writ Petition No.7521 of 2017

MK(CO)
VR(26/4/2017)