IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHNDRABAABU

Writ Petition Nos.10692 to 10694 of 2017
and
WMP.Nos.11640 to 11643 of 2017

M/s.Sri Naveena Tiles
Rep. By its Partner
M.Arul,
No.37/20, Eda Street,
J.S.K.Complex, Tiruvarur. ... Petitioner
(in WP Nos.10692 to 10694 of 2017)

Vs.

The Commercial Tax Officer
Tiruvarur Assessment Circle,
Tiruvarur. ... Respondent
(in WP Nos.10692 to 10694 of 2017)

Prayer:

Writ petition No.10692 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the Respondent in TIN No.33263922192/2014-2015 dated 28.02.2017 and quash the same.

Writ petition No.10693 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the Respondent in TIN No.33263922192/2013-2014 dated 17.03.2017 and quash the same.

Writ petition No.10694 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the Respondent in TIN No.33263922192/2015-2016 dated 28.02.2017 and quash the same.

For Petitioner : Mr.K.Soundararajan
For Respondent : Mr.K.Venkatesh
Government Advocate

C O M M O N   O R D E R

All these writ petitions are filed, challenging the orders of assessment passed in respect of assessment years 2014-2015, 2013-2014 and 2015-2016 respectively.

2. Mr.K.Venkatesh, learned Government Advocate takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

3. The grievance of the petitioner before this Court is that the Assessing Officer has not considered the objections raised by the petitioner at all and on the other hand, he passed the orders of assessment, by over ruling the objections with a single line observation. It is the further grievance of the petitioner is that the personal hearing was not given to them, even though they sought for the same through their reply.

4. The learned Government Advocate appearing for the respondent though sought to contend that the orders of assessment were passed after considering the objections raised by the petitioner, he fairly admitted that the Assessing Officer has not made any detailed observation on those objections and given his finding individually on the same. It is also not in dispute that the personal hearing was not given to the petitioner.

5. Heard both sides.

6. Perusal of the impugned orders would show that the petitioner has filed detailed objections in respect of the three assessment years, after receipt of the notice of proposal. Though the Assessing Officer has extracted the objections fully in the impugned orders, has however over ruled the objections as unacceptable without passing a speaking order on those objections. In otherwise, the assessment orders do not contain the discussion made by the Assessing Officer on those objections and the findings rendered by him on the same. Further it is evident that before passing the orders, the Assessing Officer has not given an opportunity of personal hearing to the petitioner, even though such request was made by the petitioner in their objections made to the notice of proposal. Therefore, on both grounds, the orders of assessment are liable to be set aside for the purpose of remitting the matter to the Assessing Officer to re-do the assessment, after giving an opportunity of hearing to the petitioner as well as by considering the objections raised by them in detail.

7. 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 pass speaking order of assessment, after giving an opportunity of personal hearing to the petitioner as well as considering the objections raised by the petitioner and given findings thereon. Such exercise shall be done by the Assessing Officer within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CSVIII)

True Copy

Sub-Assistant Registrar

mk

To

The Commercial Tax Officer
Tiruvarur Assessment Circle,
Tiruvarur.

+1 cc to Special Government Pleader Taxes sr 25458
+3 ccs to Mr.K.Soundararajan Advocate sr 25412

Writ Petition Nos.10692 to 10694 of 2017

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