IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.06.2017

Coram

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.10981 of 2017
and
W.M.P.No.11952 of 2017

Anand IT Solutions P Ltd.,
rep. by its Director,
No.C-9, Kaj Plaza,
No.7, Narasingapuram Street,
Mount Road,
Chennai. ...Petitioner

Vs.

The Assistant Commissioner (CT),
Chepauk Assessment Circle,
No.1, Greams Road, first Floor,
Chennai - 600 006. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the entire records of the respondent in TIN 33230662572/2013-14 dated 28.06.2016 and quash the order passed therein.

For Petitioner : Mr.A.P.Srinivas

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

The petitioner is aggrieved against the order of assessment dated 28.06.2016 passed in respect of the assessment year 2013-14.

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

3. The grievance of the petitioner before this Court is that the impugned order was passed in violation of principles of natural justice since the objections filed by the petitioner to

the notice of proposal was not considered by the respondent before passing the impugned order. It is the case of the petitioner that on receipt of the notice of proposal, the petitioner filed their objection on 04.04.2016 at the office of the respondent. However, the respondent proceeded to pass the impugned order by specifically observing that the petitioner has not filed their objections inspite of service of notice of proposal.

4. When the matter was taken up for hearing on last occasion, this Court, after hearing the learned counsel for the petitioner, directed the learned Additional Government Pleader to take instructions as to whether such objections were, in fact, filed by the petitioner and available at the office of the respondent.

5. Today, when the matter is taken up for further hearing, the learned Additional Government Pleader, based on instructions, submitted that the petitioner has filed their objection on 04.04.2016 at the Tapal section of the respondents Office and however, the same was not brought to the notice of the respondent before passing the impugned order. Therefore, he submitted that the matter may be remitted back to the respondent for considering the matter afresh based on the objections already filed by the petitioner.

6. As it is admitted by the learned Additional Government Pleader appearing for the respondent that the petitioner has already filed the objections to the notice of proposal and such objections are available at the office of the respondent, it is for the respondent to consider the same and pass a fresh order of assessment, after giving due opportunity of personal hearing to the petitioner. Needless to say that the present impugned order passed without considering those objections, violates the principles of natural justice. Therefore, considering all these aspects, the writ petition is allowed and the impugned order is set aside and consequently, the matter is remitted back to the Assessing Officer to redo the assessment and pass a fresh order of assessment after hearing the petitioner in person. The whole exercise shall be done by the respondent within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar(CSIV)

True Copy

Sub-Assistant Registrar

vsi

To

The Assistant Commissioner (CT),
Chepauk Assessment Circle,
No.1, Greams Road, first Floor,
Chennai - 600 006.

+1 cc to Special Government Pleader(Taxes) sr 42274/17

W.P.No.10981 of 2017

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