

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.22382 to 22386 of 2017

Tvl.Terrastone Tiles,
Rep. by its Proprietrix, Ms.M.Karpagam,
No.121 & 122, Cowley Brown Road,
R.S.Puram, Coimbatore.

... Petitioner in all W.Ps.

Vs.

- 1.The Commercial Tax Officer (Enf),
Roving Squad-I, Coimbatore.
- 2.The Assistant Commissioner (CT),
Mettupalayam Road Circle, Coimbatore.

... Respondents in all W.Ps.

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the second respondent to initiate steps for finalization of assessment proceedings exercising quasi-judicial function of completing the assessment with independent application of mind, in respect of the assessment years 2010-11, 2011-12, 2012-13, 2013-14 & 2014-15 respectively in accordance with law as expeditiously as possible.

For Petitioner : Mr.R.Senniappan

For Respondents : Mrs.Narmadha Sampath,
Special Government Pleader

C O M M O N O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mrs.Narmadha Sampath, learned Special Government Pleader for the respondents. With consent on either side, these writ petitions are taken up for final disposal.

2.The petitioner seeks for a direction upon the second respondent to initiate steps for finalizing the assessment for the assessment years 2010-11, 2011-12, 2012-13, 2013-14 & 2014-15. The business premises of the petitioner was inspected by the first respondent, Enforcement Wing on 29.12.2015 and during the course of inspection, it appears that there were several

defects and the petitioner had paid a sum of Rs.1,58,00,000/- towards tax by way of five cheques enclosed along with their letter dated 29.09.2016.

3.Learned Special Government Pleader appearing for the respondents would submit that till date no proposal has been received from the Enforcement Wing.

4.It is pointed out by the learned counsel for the petitioner that this payment has been made under protest. The grievance of the petitioner is that till date the second respondent/the petitioner's Assessing Officer has not made the assessment on the petitioner for the relevant assessment years, as a result of which, the petitioner is unable to know as to whether the collection of tax by the Enforcement Wing was proper and whether the petitioner is entitled for any relief. Therefore, these writ petitions have been filed.

5.Be that as it may, the petitioner having remitted a sum of Rs.1,58,00,000/- as tax before the Enforcement Wing Officers, obviously, the second respondent/Assessing Officer of the petitioner should make the assessment and such assessment be concluded by independently applying his mind. Therefore, there will be a direction to the second respondent, to initiate assessment proceedings for the assessment years 2010-11, 2011-12, 2012-13, 2013-14 & 2014-15 and proceed in accordance with law within a period of three months from the date of receipt of a copy of this order.

With this observation, these writ petitions are disposed of. No costs.

sd/-

Assistant Registrar

/True Copy/

Sub Assistant Registrar

abr
To

1.The Commercial Tax Officer (Enf),
Roving Squad-I, Coimbatore.

2.The Assistant Commissioner (CT),
Mettupalayam Road Circle, Coimbatore.

+1 CC Mr.R. SENNIAPPAN Advocate SR.No.68486

EGR 26/10/2017

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