IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :04.07.2017

Coram:

THE HON'BLE MR.JUSTICE T.S. SIVAGNANAM

W.P.Nos. 2248 to 2252 of 2017
and
W.M.P.Nos. 2208 to 2212 of 2017

M/s. Teak & oak
Rep. by its Proprietor
M. Karunakaran,
29, Thamarai Link Road,
Velacherry, Chennai - 600 042. ..Petitioner in all the WPs

Versus

The Assistant Commissioner (CT)
Velachery Assessment Circle,
2nd Floor, Taluk Office Building,
28, Pasumpon Muthuramalingar Salai,
Greenways Road, Chennai - 600 028. ..Respondent in all the Wps

Prayer in W.P.Nos. 2248 to 2252 of 2017:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in TIN. 33186277687/2011-12, 2012-13, 2013-14, 2014-15, 2015-16 and quash the order dated 28.12.2016 passed therein and further direct the respondent to assess the petitioner as per the turnover reported in the monthly returns duly supported by auditor's certificate and income tax returns of the petitioner herein.

For petitioner : Mrs. Hema Murailikrishnan
For respondent : Mr. K. Venkatesh,
Government Advocate

C O M M O N O R D E R

Heard Mrs.Hema Muralikrishnan, learned counsel for the petitioner and Mr. K. Venkatesh, Government Advocate appearing for the respondent. With the consent on either side, the Writ Petitions themselves are taken up for final disposal.

2.The petitioner has filed these Writ Petition challenging the assessment orders for the years 2011-12, 2012-13, 2013-14, 2014-15, and 2015-16 .

3.When the matter was heard by this Court for admission on 31.01.2017, it was submitted on behalf of the petitioner that they will pay 25% of the tax imposed in each of the assessment years within a period of six weeks. Upon such assurance, a stay of the operation of the impugned assessment orders was granted. The fact remains, the same was not complied with. Subsequently, when the matter was came up hearing on 10.05.2017, it was represented that an application for rectification has been filed on 02.03.2017 and if the same is taken up by the Assessing Officer, and orders are passed, it will have a bearing on the present issue. Recording the submission, the matter was adjourned by eight weeks.

4. Today when the matter is heard, the learned counsel for the petitioner would submit that a direction was issued to pass orders on the rectification petition, until she does not have any specific written instruction as to whether any order has been passed.

5. Be that as it may, if the petition has been filed under Section 84 of the Act, the respondent should consider the same on merits and in accordance with law. Therefore, if the petition under section 84 of the Act filed by the petitioner on 02.03.2017, has not been disposed of till date, the respondent is directed to dispose of the same and pass final orders, within a period of 30 days from the date of receipt of a copy of this order. It is thereafter left open to the petitioner to work out their remedies in accordance with law. In the event, the Rectification Petition has already been disposed of, then the petitioner is at liberty to avail the remedy available under provisions of the Act. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

mrr/pbn

To

The Assistant Commissioner (CT)
Velachery Assessment Circle,
2nd Floor, Taluk Office Building,
28, Pasumpon Muthuramalingar Salai,
Greenways Road, Chennai - 600 028.

+ 1 cc to Mr.L.MuraliKirshnan, Advocate Sr.46471
+ 1 cc to Government Pleader Sr.46486

W.P.Nos. 2248 to 2252 of 2017

GJII(CO)
EU 2.08.17