IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.12.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.33852 & 33853 of 2017 and

W.M.P.Nos.37538 & 37539 of 2017

M/s.Bhansali Chemicals (Madras) Limited,
Rep. By its Director Mr.K.Deepak Mehta,
No.7, Muthumariamman Koil Street,
Amaindakarai, Chennai - 29 ... Petitioner in both WPs

Vs.

The Commercial Tax Officer,
Arumbakkam Assessment Circle,
No.50, 1st Avenue, Anna Nagar [East],
Chennai – 102. ... Respondent in both WPs

Prayer: Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the respondent frame an assessment for the assessment years in TIN/33261463630/ 2014-2015 and 2015-2016 respectively dated 14.12.2017.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Senior Standing Counsel accepts notice on behalf of the respondent. With the consent on either side, these writ petitions are taken up for final disposal.

2.The petitioner seeks for an innocuous relief to frame an assessment for the assessment years 2014-2015 and 2015-2016 as requested by them in the representation dated 14.12.2017. The petitioner has approached this Court for such a relief as they apprehend that the Officer will not verify the books of accounts and straight away complete the assessment by confirming the proposal in the revision notices dated 03.04.2017 and 26.10.2017.

3.In my considered view, the petitioner need not have any apprehension as it has been held that the assessment proceedings are not unilateral proceedings as the Assessing Officer has to obtain all information from the dealer and if any clarification is required, the Assessing Officer has to obtain the same from the dealer and then only complete the assessment. This Court, in the matters pertaining to ascertaining of invisible loss in the process of manufacture, has directed the Assessing Officer to visit the factory premises of the respective dealers to questioning themselves about the manufacturing activities and then arrive at the correct percentage in manufacture loss / invisible loss. Therefore, there is no hard and fast rule for the Assessing Officer should sit in his office and merely go by the returns filed. Since the petitioner expressed such apprehension, this Court is inclined to issue a positive direction to the respondent to peruse the books of accounts and the documents that may be filed by the petitioner.

4.Accordingly, these Writ Petitions stand disposed of, with a direction to the respondent to consider the petitioner's objections dated 06.11.2017 and 21.11.2017 and the representation dated 14.12.2017, call for the books of accounts, afford an opportunity of personal hearing and pass a speaking order on merits and in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

Sgl

To

The Commercial Tax Officer,
Arumbakkam Assessment Circle,
No.50, 1st Avenue, Anna Nagar [East],
Chennai - 102.

+1cc to Mr.D.Vijayakumar, Advocate sr.no.92340

W.P.Nos.33852 & 33853 of 2017

rsi(co)
nr 30/01/2018