

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.13913 & 13926 of 2017

Bombay Electronics
Rep. by its Partner Mr.Veena Bajaaj
No.20, Narasingapuram Street,
Annasalai, Chennai.

.. Petitioner
(in WP Nos.13913 & 13926 of 2017)

1. The Commercial Tax Officer,
Chepauk Assessment Circle,
Chennai.
2. The Deputy Commissioner,
PAPJM Building,
Greams Road,
Chennai-6.
3. The Joint Commissioner,
PAPJM Building,
Greams Road,
Chennai-6.
4. The Additional Commissioner,
Chepauk Assessment Circle, Greams Road,
Chennai-6

.. Respondents
(in WP Nos.13913 & 13926 of 2017)

Prayer:

Writ petition Nos.13913 & 13926 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of Writs of Mandamus, directing the 2nd to 4th respondents to consider the representation letter dated 15.05.2017 filed by the petitioner and further directing the respondents not to harass the petitioner company except by due process of law and in accordance with law.

For Petitioner : Mr.S.Ramajayam

For Respondents : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Both these writ petitions are filed seeking for disposal of the petitioner's representation dated 15.05.2017, which in fact is nothing but the appeals against the orders of assessment in respect of assessment years 2011-2012 & 2014-2015.

2. According to the petitioner, when the appeals are filed and pending, the Assessing Officer is pressurizing the petitioner to effect the payment. Needless to say that the merits of the orders passed by the Assessing Officer have to be considered and decided only by the Appellate Authority in the appeals filed by the petitioner. Therefore, this Court, at this stage is not expressing any view on the merits of the claim made by the petitioner. Accordingly, these writ petitions are disposed of, only with a direction to the Appellate Authority to consider the appeals filed by the petitioner and pass orders on the same on their own merits, after giving due opportunity of hearing to the petitioner as well, within a period of eight weeks from the date of receipt of a copy of this order. Till such order is passed, the respondents are directed not to take any coercive steps against the petitioner. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer,
Chepauk Assessment Circle,
Chennai.

2. The Deputy Commissioner,
PAPJM Building,
Greams Road,
Chennai-6.

3. The Joint Commissioner,
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Chennai-6.

4. The Additional Commissioner,
Chepauk Assessment Circle, Greams Road,
Chennai-6

+2ccs to Mr.S.Ramajayam, Advocate, S.R.No.40088, 40089

+2ccs to the Special Government Pleader, S.R.No.40227, 40226

W.P Nos.13913 & 13926 of 2017

NM(CO)
CS/12/06/17



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