IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.09.2017

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P. No.24256 of 2017
&
WMP.No.25642 of 2017

TJSV Steel Fabrication and
Galvanising (India) Pvt Ltd.,
Rep. by V.G.Suresh, Advisor
Kondampatti (P.O),
Gudimangalam, Udumalpet - 642 201. ... Petitioner

Vs

The Assistant Commissioner (CT),
Udumalpet North Circle,
Udumalpet. ...Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records on the files of the Respondent herein TIN No.33642482503/2009-10, dated 16.08.2017 and quash the same.

For Petitioner : Mr.Parthasarathy for
Mr.N.Inbarajan
For Respondent : Ms. Narmadha Sampath,
Special Government Pleader.

O R D E R

Heard Mr.Parthasarathy, learned counsel for Mr.N.Inbarajan, learned counsel for the petitioner and Ms.Narmadha Sampath, learned Special Government Pleader for the respondent.

2. The writ petitioner has challenged the order dated 16.08.2017 for the assessment year 2009-10 . Earlier, the writ petitioner had approached this Court by filing a writ petition in W.P.Nos.21193 to 21195 of 2017, challenging the assessment orders dated 30.06.2017, for three assessment years 2009-10, 2010-11 and 2011-12 (including the subject assessment year). The writ petition was allowed by an order dated 16.08.2017 issuing certain directions. The operative portion of the order reads as follows:

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11. In the result, W.P.Nos.21194 and 21195 of 2017 are allowed and the orders of assessment, dated 30.06.2017, for the assessment years 2010-11 and 2011-12 are set-aside and the matters are remanded back to the respondent, for fresh consideration. The respondent is directed to fix a specific date for personal hearing and take-up all the matters together, for adjudication of the revised notice(s), dated 28.07.2017 as well as the objections raised by the petitioner for assessment years 2010-11 and 2011-12 and re-do the assessments, for all the three assessment years, in accordance with law. No costs. Consequently, the connected WMPs are closed.

In terms of the above directions, the respondent was required to adjudicate the revised notice dated 28.07.2017 and consider the objections raised by the petitioner for the other two assessment years 2010-11 and 2011-12 and re-do the assessment. Unfortunately, on the very same day, namely 16.08.2017, the respondent has passed the impugned order, probably, without the knowledge of the directions issued in the earlier writ petition.

3. Learned Special Government Pleader, on instructions would submit that the respondent was not aware of the directions issued by the Court in the earlier writ petition and the respondent is willing to re-do the assessment as per the directions in the said order.

4. In the light of the above, the writ petition is allowed. The impugned order dated 16.08.2017 is set aside and the matter is remitted back to the respondent for fresh consideration and the respondent is directed to scrupulously follow the directions issued in the order dated 16.08.2017 in W.P.Nos.21193 to 21195 of 2017 and independently decide the matter without being influenced by any of the observations which he has made in the impugned assessment order. No costs. Consequently, connected miscellaneous petition is closed.

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Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Udumalpet North Circle,
Udumalpet.

+ 1 cc to Mr.N. Inbarajan, Advocate SR.67221

W.P. No.24256 of 2017

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