IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.09.2017

Coram:

The Hon'ble Mr. Justice T.S. Sivagnanam

W.P.Nos. 25047 & 25048 of 2017
and
W.M.P.Nos. 26451 to 26454 of 2017

M/s. Fortune Ceramics,
rep. by its Partner Himanshu P.Somani,
No.R.G.19, Binny Mill Warehouse,
Stephenson Road,
Perambur, Chennai-12.

...Petitioner in both the W.Ps

Versus

The Assistant Commissioner (CT),
Purasawalkam Assessment Circle,
No.50, First Avenue,
Anna Nagar East, Chennai - 102.

...Respondent in both the W.Ps

Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in TIN 33281025276/2015-16 & TIN 33281025276/2014-15 respectively dated 26.07.2017 and quash the same as illegal.

For Petitioner : Mr. S. Ramanathan

For Respondent : Mr. K. Venkatesh,
Government Advocate

C O M M O N O R D E R

Heard Mr. S. Ramanathan, the learned counsel appearing for the petitioner and Mr. K. Venkatesh, the learned Government Advocate appearing on behalf of the respondent. Tmt.K.Vijayalakshmi/ respondent (Assessing Officer) is also present in the Court along with the original files.

2. The petitioner's primary grievance is that the

statute permits the petitioner to file Form WW before 31.12.2016. However, even before that, the assessment has been completed by taking only a part of the purchases done by the petitioner with certain other dealers. The petitioner's case is that as per the agreement between the parties, whenever there is a shortage of stock, they are entitled to purchase from each other. Therefore, it is submitted that the entire details of all the transactions have been submitted in Form WW and it is prayed that the respondent/Assessing Officer may consider Form WW and pass appropriate orders.

3. The learned Assessing Officer, who is present before this Court, submitted that as on the date, when the impugned order was passed, From WW and Form 10 Declaration were not available.

4. Be that as it may, as on the date, Form WW being on record, the respondent can redo the assessment after taking note of all the details furnished in those forms.

5. For the above reasons, this Writ Petitions are allowed and the impugned assessment orders are set aside and these matters are remanded back to the respondent for fresh consideration, who shall take note of Form WW and Form 10 declaration and afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mrr/rkm

To

The Assistant Commissioner (CT),
Purasawalkam Assessment Circle,
No.50, First Avenue,
Anna Nagar East, Chennai - 102
+1cc to Mr.S.Ramanathan, Advocate, S.R.No.68817

W.P.Nos. 25047 & 25048 of 2017

GN(24/10/2017)