IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.10.2017

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.15056 to 15063 of 2017 &
W.M.P.Nos.16311 to 16318 of 2017

Jupiter Foundations Pvt. Ltd.,
Rep. by its Managing Director,
No.61-F, Velachery Main Road,
Velachery, Chennai-600 042. ... Petitioner in all W.Ps.

-Vs-

Assistant Commissioner (CT),
Velachery Assessment Circle,
No.46, Pasumpon Muthuramalingar Salai,
R.A.Puram, Chennai-600 028. ... Respondent in all W.Ps.

Petitions filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN 33710982311/2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 & 2014-15 respectively, and quash the impugned order dated 02.05.2017 with a direction to the respondent to re-do the assessment by affording an opportunity of personal hearing.

For Petitioner : Mr.Md.Ghafoor Ur Rahman

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

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C O M M O N O R D E R

Heard Mr.Md.Ghafoor Ur Rahman, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent. With consent on either side, these writ petitions are taken up for final disposal.

2.The petitioner has challenged the impugned assessment orders on the sole ground that it is in violation of principles of natural justice as the petitioner did not have adequate time to submit their objections. In the impugned assessment orders, the respondent has noted that pre-assessment notice was issued to the petitioner and fifteen days time was granted to file their objections. The petitioner's representative appeared before the Assessing Officer on 10.04.2017 and sought for 15 days time for production of the documents. The petitioner appears to have been under the impression that they will receive fresh notice fixing a date for production of the documents.

3.However, the respondent has completed the assessment stating that the additional period granted had expired on 02.05.2017. The mistake lies both on the part of the dealer as well as the respective Assessing Officer. When the petitioner's authorized representative appeared before him he should have got an endorsement fixing next date of hearing in the assessment file or in the alternative, the respondent should have issued a fresh notice fixing a date for personal hearing. This has been not done. Indisputably, there is a mistake on the part of the dealer in not approaching the authorized Assessing Office even after the expirty of 15 days. However, considering the fact that the writ petition is pending for over two months and that the petitioner did not have opportunity to put forth their objections, this Court is inclined to dispose of the writ petition.

4.Accordingly, the writ petitions are disposed of with a direction to the respondent to consider the matter afresh after affording an opportunity of personal hearing to the petitioner and re-do the assessment in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

04.10.2017

Index:Yes/No

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To

The Assistant Commissioner (CT),
Velachery Assessment Circle,
No.46, Pasumpon Muthuramalingar Salai,
R.A.Puram, Chennai-600 028.

T.S.SIVAGNANAM, J.

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