

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 20.01.2017
CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.1520 of 2017
And
W.M.P.Nos.1424 and 1425 of 2017

M/s.Shyam Control Devises
Rep. by its Proprietor R.M.Anandh ... Petitioner

Vs.

The Assistant Commissioner (CT),
Velandipalayam Assessment Circle,
Coimbatore. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the respondent in TIN: 33546202120/2013-14 and quash the order dated 19.12.2016.

For Petitioner : Ms.Hema Muralikrishnan
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

1.Issue Notice. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepts notice on behalf of the respondent. With the consent of learned counsel for parties, the writ petition is taken up for hearing and final disposal.

2.This writ petition is directed against the order dated 19.12.2016, which has been passed in revision proceedings by the respondent. The principal ground of challenge raised by the petitioner is that no notice initiating revision proceedings was served on the petitioner.

3.The title of the impugned order shows that a revision notice dated 21.11.2016 was issued. Counsel for the petitioner has attempted to demonstrate the fallacy in the impugned order by referring to the observation made in the impugned order, (which according to the petitioner, is erroneous,) that no 'C' Forms have been filed.

3.1. Accordingly, my attention is drawn to the order of assessment dated 18.10.2016, in which, there is a reference to the fact that 'C' Forms were infact filed.

4. Furthermore, counsel for the petitioner says that, if, opportunity had been given, the petitioner would have produced the relevant Industrial Input Certificates.

5. Mr. Annamalai says that in view of the apparent error in the impugned order, the best course forward would be to set aside the impugned order and direct the respondent to redo the assessment.

6. Accordingly, the impugned order is set aside. The petitioner will appear before the respondent on 13.02.2017 at 11.00 a.m. In case, the said date is not convenient, the respondent will fix another date, which would be proximate to the date adverted to herein above. The respondent, upon affording a personal hearing to the petitioner, will pass a fresh order in the matter.

7. The writ petition is disposed of in terms of the aforementioned directions. Consequently, the connected pending applications are closed. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Velandipalayam Assessment Circle,
Coimbatore.

+1 cc to Mr. L. Muralikrishnan Advocate sr 4000

+1 cc to Special Government Pleader sr 4033

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