IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.16487 of 2017
and
W.M.P.No.17835 of 2017

Tvl.M.A.S.Oil Mill,
Rep.by its Proprietor,
S.Ramesh,
62,Kammavar Street,
Puliyarambajjam Village,
Cheyyar Taluk,
Thiruvannamalai District. ... Petitioner

Vs.

The Commercial Tax Officer,
Vandavasi Assessment Circle,
Vandavasi - 604 408. ... Respondent

Prayer:
Writ petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the respondent in TIN 33236273343/2015-16, dated 27.02.2017 and quash the same.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.K.Venkatesh,
Government Advocate

O R D E R

The petitioner is aggrieved against the order of assessment dated 27.02.2017 passed in respect of assessment year 2015-2016.

2. Mr.K.Venkatesh, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, this main writ petition itself is taken up for final disposal at the admission stage itself.

3. Heard both sides.

4. The only grievance of the petitioner before this Court is that the objection raised by the petitioner through their

Auditor has not been considered by the Assessing Officer. On the other hand, it is submitted by the learned Government Advocate that such objection was not filed by the petitioner or the authorised representative of the petitioner.

5.Perusal of the impugned order would show that the Assessing Officer has passed the order of assessment only on the reason, that the petitioner has not filed their objection and on the other hand, such objection was filed only by the Auditor. Of course, perusal of the objection filed by the Auditor does not indicate as to whether any such authorisation was given by the petitioner to do so. In any event, as the order of assessment was passed without considering the merits of the matter. I am of the view, that the petitioner must be given an opportunity to place their objections afresh, so as to enable the Assessing Officer to pass fresh orders on merits and in accordance with law. Accordingly, the writ petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment and pass fresh order of assessment, after giving due opportunity of personal hearing to the petitioner. The petitioner is directed to give their objections within a period of two weeks from the date of receipt of a copy of this order. On receipt of such objections, the Assessing Officer shall pass the order as directed supra, within a period of four weeks thereafter. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

mk/ms

To

The Commercial Tax Officer,
Vandavasi Assessment Circle,
Vandavasi - 604 408.
+1cc to Mr.R.Senniappan, Advocate Sr. 45707
+1cc to the Special Government Pleader (Taxes) Sr. 46168

W.P.No.16487 of 2017

AR(V)
VR(10/07/2017)