

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2017

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THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.1975 of 2017

And

W.M.P.No.1960 of 2017

International Flavours & Fragrances India Pvt. Ltd.,
Represented by DV Rangarajan,
Manager – Indirect Taxes ... Petitioner

Vs.

The Assistant Commissioner (CT),
Nandambakkam Assessment Circle,
No.17, Loganathan Nagar, 2nd Street,
Choolaimedu,
Chennai – 600 094. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records relating to the Assessment Order TIN/33100840008/2015-16, dated 29.11.2016 passed by the respondent, quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar
For Respondent : Mr.Kanmani Annamalai
Additional Government Pleader

(Taxes)

O R D E R

1.Issue Notice. Mr.Kanmani Annamalai, learned Additional

Government Pleader (Taxes), accepts notice on behalf of the respondent. With the consent of the learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2.At the very outset, learned counsel for the petitioner says that the captioned writ petition pertains to the assessment year 2015-16. Learned counsel further points out that in identical facts, this Court vide order dated 12.01.2017, has disposed of the writ petition being W.P.No.1009 of 2017. It is stated that the said order pertains to the assessment year 2014-15.

3.It is further stated that this Court after discussion has directed the respondent to redo the assessment. My attention has also been drawn to the fact that the order impugned in the present writ petition arises out of VAT inspection carried out pertaining to the assessment years 2011-12 – 2015-16.

4.Having regard to the order dated 12.01.2017 passed in W.P.No.1009 of 2017, the impugned order is set aside with a direction to the respondent to redo the assessment, after affording due opportunity to the petitioner. Needless to say, if the respondent proposes to redo the assessment, he shall consider the judgments of

this Court which has been referred to in the order dated 12.01.2017, passed in W.P.No.1009 of 2017.

5.The writ petition is accordingly disposed of. Consequently, the connected pending application is also closed. However, there shall be no order as to costs.

27.01.2017

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Index: Yes/ No
Internet: Yes/ No

To

The Assistant Commissioner (CT),
Nandambakkam Assessment Circle,
No.17, Loganathan Nagar, 2nd Street,
Choolaimedu,
Chennai – 600 094.

RAJIV SHAKDHER,J.
pri

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