IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.42250 of 2016
and
W.M.P. Nos.36150 of 2016

Brakes India Limited
Represented by its
Executive Director - Operations & Finance
Mr.S. Kesavan,
No.21 Patullous Road,
Chennai- 600 002. .... Petitioner

Vs.

The Deputy Commissioner (C.T) IV
Large Tax payers Unit
34, Marshal Road,
Chennai- 600 008 .... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari to call for the impugned proceedings of the respondent passed in TIN:33780620026/2016-2017 April 2016 dated 11.11.2016 and quash the same.

For Petitioner : Mr. N.Murali

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

This writ petition in W.P.No.42250/2016 is filed challenging the provisional order of assessment dated 11.11.2016 passed for the month April 2016 in respect of the assessment year 2016-2017.

2. Heard both sides.

3. It is not in dispute that the same petitioner filed W.P.Nos.42251 to 42254 of 2016, challenging the provisional assessment orders passed in respect of May to August 2016 on the ground that notice before passing the provisional order of

assessment was not issued. This court by order dated 05.12.2016 allowed those writ petitions and set aside the provisional assessment order by granting liberty to the respondent to initiate fresh proceedings in accordance with law.

4. In this writ petition it is not in dispute that the petitioner was served with a notice before passing the order of provisional assessment. However the fact remains that the issue involved in all the cases including the cases where this court has set aside the provisional assessment orders, is one and the same, apart from the fact that since the assessment year has also come to an end, the respondent has to pass a regular order of assessment. Therefore no prejudice would be caused to the respondent to consider the issue involved in these matters and pass a regular order of assessment. Therefore without expressing any view on the merits of the matter and in view of the fact the order impugned is only a provisional assessment and the time for passing the regular assessment has also commenced, this writ petition is allowed and the impugned order is set aside. Consequently the matter is remitted back to the respondent for considering the issue afresh and pass a regular order of assessment. No costs. Connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

dpq/aav
To

The Deputy Commissioner (C.T) IV
Large Tax payers Unit
34, Marshal Road,
Chennai- 600 008.

+1cc to Mr.N.Murali, Advocate Sr.40944
+1cc to the Special Government Pleader Sr.40923

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srg 19/06/2017