

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 20.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.Nos.3657 to 3662 of 2018
and W.M.P.Nos.4487 to 4492 of 2018

Tvl.Panda Garmet Export (India) Pvt. Ltd.,
rep by its Director S.Thangavel
No.518/2, Poosaripalayam,
Chengappalli - 638 812,
Tirupur District. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT) (FAC),
Perundurai Assessment Circle, Perundurai.
... Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari calling for the records of the respondent in proceedings in TIN/33292922154/2011-12, 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17 dated 08.12.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
(in all W.Ps)

For Respondent : Mr.M.Hariharan,
(in all W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent dated 08.12.2017 in respect of the assessment years 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17 and to quash the same.

2.Pursuant to the order dated 20.02.2018 directing the respondent to inspect the petitioner's Factory and examine the manufacturing process and submit a report, the respondent had inspected the Factory on 02.03.2018 and filed a report dated 02.03.2018 before this Court, which is taken on record. The copy of the report was also served on the learned counsel for the petitioner by the learned Additional Government Pleader Mr.M.Hariharan.

3.The learned counsel on either side submitted that the issue involved in these Writ Petitions is similar to the Writ Petitions in W.P.Nos.6542 to 6546 of 2017 wherein this Court by order dated 26.07.2017, disposed of the Writ Petitions and held as follows:

"...

5.In view of the subsequent developments taken place in these matters, these Writ Petitions are disposed of, by directing the petitioner to submit their objections to the impugned notices, dated 21.04.2017, within a period of 15 days from the date of receipt of a copy of this order. After which, the respondent shall afford an opportunity of personal hearing to the petitioner, and complete the assessment in accordance with law. It is needless to state that the respondent is entitled to proceed only as per the report submitted before this Court, determining the total invisible loss at 1.01% percentage. No costs. Consequently, connected Writ Miscellaneous Petitions are closed."

4.The learned counsel on either side submitted that similar orders can be passed in the present Writ Petitions also.

5.In view of the submissions made by the learned counsel on either side, the Writ Petitions are disposed of by directing the petitioner to submit their objections to the impugned notices, by taking into consideration the report dated 02.03.2018 submitted by the respondent, within a period of four weeks from the date of receipt of a copy of this order. After which, the respondent shall afford an opportunity of personal hearing to the petitioner and complete the assessment in accordance with law. It is needless to state that the respondent is entitled to proceed only as per the report submitted before this Court determining the total invisible loss at 0.75%. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/--

Assistant Registrar(CS IX)

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Sub Assistant Registrar

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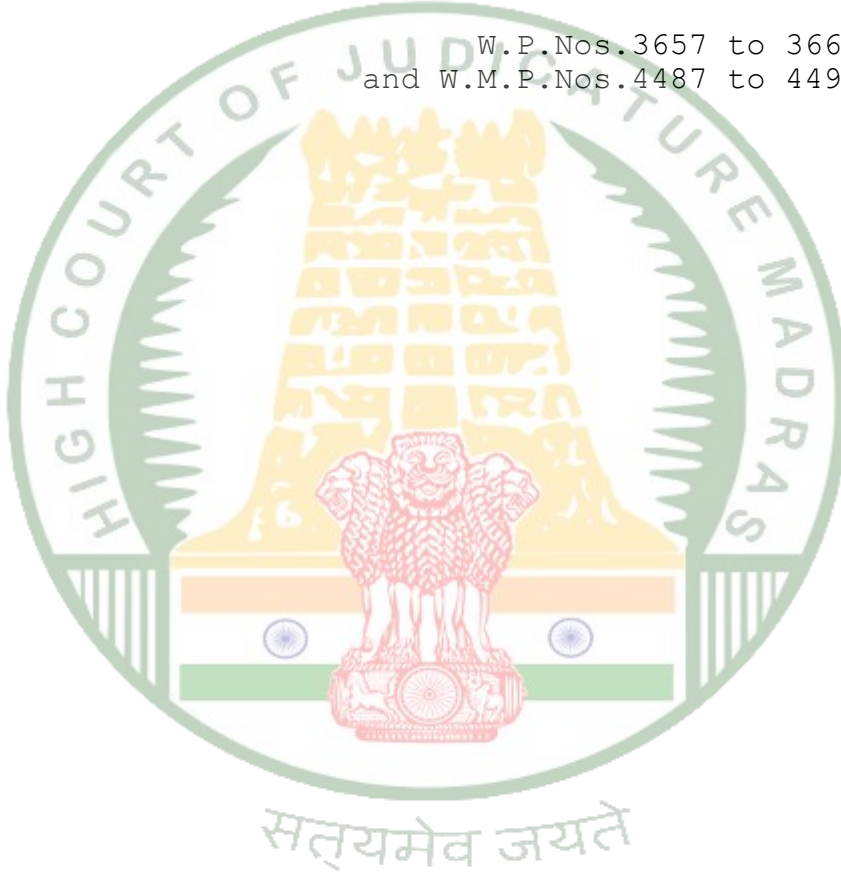
To

The Assistant Commissioner (CT) (FAC),
Perundurai Assessment Circle,
Perundurai.

+1cc to Special Government Pleader Sr.No.21927
+1cc to M/s.R.Senniappan, Advocate Sr.No.21502

RSI (CO)
sm:5.4.2018

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