IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.No.8764 of 2017
and W.M.P.No.9607 of 2017

Tvl.SRA Systems Limited,
rep by its Director V.Thyagarajan,
No.100, Vallurvarkottam High Road,
Nungambakkam, Chennai - 34. .. Petitioner

Vs.

Commercial Tax Officer,
Adyar Assessment Circle,
Chennai. .. Respondent

Petition filed under Article 226 of the Constitution of India to issue Writs of Certiorari calling for the records of the respondent in TIN/33550960380/2012-13 dated 01.03.2017 and quash the same.

For Petitioner : Mr.R.Sivaraman
For Respondent : Mr.M.Hariharan,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petitions to issue writs of Certiorari calling for the records of the respondent dated 01.03.2017 and to quash the same.

2.It is the case of the petitioner that the impugned order passed by the respondent is violative of principles of natural justice in as much as the respondent has made no attempt to deal with the elaborate objections dated 05.12.2016 filed on 17.12.2016 by the petitioner along with the supporting documentary evidence. Besides the finding in the impugned order of assessment that the petitioner had not filed proper documents in support of their stand discloses not only a pre-disposition but also non-application of mind.

3.The learned counsel appearing for the petitioner submitted that the petitioner has also filed Writ Petitions in

W.P.Nos.5889 & 5890 of 2017 in respect of the assessment years 2013-14 and 2014-15 dated 01.12.2017 and this Court by order dated 04.07.2017 allowed the Writ Petitions and set aside the order passed by the respondent and remanded the matter to the respondent for fresh consideration with a direction to afford an opportunity of personal hearing and redo the assessment in accordance with law. The learned counsel also submitted that the present Writ Petition has been filed by the petitioner in respect of assessment year 2012-13. Further, the learned counsel submitted that the order passed by this Court on 04.07.2017 squarely applies to the issue involved in the present Writ Petition.

4.Mr.M.Hariharan, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the order dated 04.07.2017 passed in W.P.Nos.5889 & 5890 of 2017 for the assessment years 2013-14 & 2014-15 is applicable to the present case.

5.Having regard to the submissions made by the learned counsel on either side, following the order dated 04.07.2017 passed in W.P.Nos.5889 & 5890 of 2017, the present impugned order dated 01.03.2017 is set aside and the matter is remanded to the respondent for fresh consideration and the respondent is directed to consider the petitioner's objections and after affording due opportunity of personal hearing, decide the matter afresh on merits and in accordance with law.

6.With these observations, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1.The Commercial Tax Officer,
Adyar Assessment Circle, Chennai.

2.The Record Keeper, E.R.Section High Court Madras.
+1cc to Mr.R.Sivaraman, Advocate, S.R.No.16215

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MG(CO)
RRK(13/03/2018)