

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.03.2018

CORAM

THE HONOURABLE MR.JUSTICE K. RAVICHANDRABAABU

W.P.Nos.4774 to 4777 of 2018
and
WMP.Nos.5917 to 5920 of 2018

Tvl.Diamond Techno Chromes
Represented by its Proprietor
No.C6, Sidco Industrial Estate
Hosur.

.... Petitioner
(in WP.Nos.4774 to 4777 of 2018)

versus

The Assistant Commissioner (ST)
Hosur (South)

...Respondent
(in WP.Nos.4774 to 4777 of 2018)

Writ Petition Nos.4774 to 4777 of 2018 filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the order of the respondent 31.08.2017 in TIN No.33426369949/2012-13, TIN No.33426369949/2013-14, TIN No.33426369949/2014-15 and TIN No.33426369949/2015-16 respectively and quash the same.

For Petitioner : Mr.Adithya Reddy
(in WP.Nos.4774 to 4777 of 2018)

For Respondents: Mr.M.Hariharan
Additional Government Pleader (Tax)
(in WP.Nos.4774 to 4777 of 2018)

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COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondent. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage themselves.

2. The petitioner - Assessee, is aggrieved by the order of

assessment passed in respect of the assessment years 2012-2013, 2013-2014, 2014-2015 & 2015-2016.

3. The main contention raised before this Court to maintain these writ petitions is that the Assessing Authority has simply confirmed the proposals, without there being any discussion as to how such proposals are justifiable or valid. In other words, it is the contention of the petitioner that the impugned orders of assessment are lacking in disclosing the material details as to how the impugned demands are sustainable in law.

4. Though such contentions are raised before this Court vehemently, the learned counsel for the petitioner is fair enough to admit that the petitioner has not filed their objections to the notice of proposals, when admittedly, such notices were issued and served on the petitioner. Needless to say that when such notices were issued, it is for the petitioner to raise their objections before the respondent / Assessing Authority and not to raise all these contentions before this Court first time, by way of filing the present writ petitions. In the affidavits filed in support of these writ petitions, it is stated that the petitioner's Proprietor was not doing well at the relevant point of time and therefore, the show cause notices were not properly and immediately responded. Perusal of the impugned orders would show that the Assessing Authority has simply confirmed the proposals only by stating that the Assessee failed to file their objections to the notice of proposals.

5. Considering the above stated facts and circumstances, more particularly, in view of the fact that the orders of assessment have not stated any reason or discussion on merits as to how such proposals could be confirmed, this Court is of the view that the following order will meet the ends of justice.

(a) These writ petitions are allowed and the impugned orders are set aside subject to the condition that the petitioner deposits 25% of the demand in each matter within a period of two weeks from the date of receipt of a copy of this order. Their objections to the notice of proposals shall also be filed within such time.

(b) On receipt of such payment and the objections as stated supra, the respondent - Assessing Authority shall redo the assessment once again in accordance with law, after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of the payment and objections as stated supra.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS VII)

//True copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (ST)
Hosur (South)

+1cc to Mr. Adithya Reddy, Advocate SR.No.16543
+1cc to Special Government Pleader SR.No.17487

W.P.Nos.4774 to 4777 of 2018

GN(15/03/2018)



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