IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2018

C O R A M

THE HON'BLE Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.21010 of 2018
and
WMP No.24676 of 2018

M/s.Sri Arul Murugan Gas Company,
Rep. by its Proprietrix C.S.Nachatal,
No.5A, Thirumalai Nagar, Kancheepuram,
Chennai 600 069. ...Petitioner

vs

The State Tax Officer,
Oragadam Assessment Circle,
No.3/177, Bazaar Road,
Hajiyar Nagar, Padappai 601 301. ...Respondent

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorari to call for the records of the respondent in TIN:33111664357/2009-10 dated 10.04.2018, quash the same being arbitrary, unreasonable and violative of principles of natural justice.

For petitioner : Mr.V.Sundareswaran

For Respondents : Mrs.G.Dhana Madhri
Government Advocate (T)

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the respondent. By consent, the writ petition is taken up for final disposal at the stage of admission itself.

2.The petitioner is aggrieved against the order of assessment dated 10.04.2018 passed in respect of the Assessment Year 2009-2010.

3.Heard both sides.

4.Though this writ petition is filed by raising very many grounds touching upon the merits of the assessment, this Court is inclined to set aside the order of assessment not by going on the merits of the same and on the other hand, on the simple reason that the Assessing Officer has passed the order of assessment without application of mind. Such fact is evident on the face of assessment order itself. Admittedly, the Assessee has filed their reply to the notice of proposal on 14.03.2018. Though the Assessing Officer has referred to the said reply in the order of assessment, he has not stated as to why the said reply is not acceptable, by indicating the reasons and findings. On the other hand, the Assessing Officer has simply rejected the reply as not acceptable without disclosing any reasons for such rejection. It is further stated by the learned counsel for the petitioner that personal hearing was also not afforded.

5.Considering the above stated facts and circumstances and without expressing any view on the merits of the impugned order of assessment, this Court passes the following order:

The writ petition is allowed. The impugned order of assessment is set aside and consequently, the Assessing Officer is directed to consider the reply submitted by the petitioner on 14.03.2018 and thereafter, pass orders on merits and in accordance with law after affording a personal hearing to the petitioner as well. Such whole exercise shall be done by the Assessing Officer within a period of four weeks from the date of receipt of a copy of this order. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True copy//

Sub Assistant Registrar

vri

To

The State Tax Officer,
Oragadam Assessment Circle,
No.3/177, Bazaar Road,
Hajiyar Nagar, Padappai 601 301.

+1cc to Mr.V.Sundareswaran, Advocate SR.No.56520
+1cc to Special Government Pleader(Taxes) SR.No.56531

W.P.No.21010 of 2018

GN(30/08/2018)