

In the High Court of Judicature at Madras

Dated : 01.2.2018

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition Nos. 2117 to 2121 of 2018
& WMP. Nos. 2629 to 2633 of 2018

Tvl. ATS Chem Equipments
Pvt. Ltd., rep. by its Director ... Petitioner
Vs
The Assistant Commissioner (CT),
Hosur South, Hosur. ... Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records of the respondent in proceedings dated 28.12.2017 respectively in TIN 33813361763/2011-12, TIN 33813361763/2012-13, TIN 33813361763/2013-14, TIN 33813361763/2014-15 and TIN 33813361763/2015-16 and quash the same.

For Petitioner : Mr. Adithya Reddy
For Respondent : Ms. Dhana Madhri, GA

COMMON ORDER

Ms. G. Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. In the light of the glaring errors, which are apparent on the face of the impugned orders, the writ petitions are taken up for joint disposal even at the stage of admission.

2. The petitioner was served with the revision notice dated 22.12.2017 on 28.12.2017 enclosing copies of the notices dated 30.8.2017 for the assessment years 2011-12 to 2016-17. In the notice dated 22.12.2017, the respondent granted 15 days' time to the petitioner to submit their objections. The petitioner initially sought time and subsequently sent the objections by speed post, which were received by the office of the respondent on 12.1.2018 as per the proof of delivery receipt. However, the respondent passed the impugned orders stating that the petitioner has not filed their objections.

3. The glaring error is that the impugned orders were passed on 28.12.2017 - the date, on which, the petitioner received the notice dated 22.12.2017. Therefore, well before the expiry of the 15 days' period, the impugned orders have been passed. The petitioner reasonably apprehends that the impugned orders are

ante-dated and received the same only on 20.1.2018. In the light of the above mentioned glaring error, this Court is inclined to remand the matters to the respondent for a fresh consideration after taking note of the objections filed by the petitioner and after affording an opportunity of personal hearing to redo the assessment.

4. For the above reasons, the writ petitions are allowed, the impugned orders are set aside and the matters are remanded to the respondent for a fresh consideration. The respondent shall take note of the objections filed by the petitioner and after affording an opportunity of personal hearing, the respondent shall redo the assessment in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT), Hosur South, Hosur.

+1cc to MR.Adithya Reddy, Advocate Sr.No.7685

SR(CO)
sm:22.2.2018

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सत्यमेव जयते

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