IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.No.5901 of 2018 &

W.M.P.No.7260 of 2018

Vision Hire Entertainments Pvt. Ltd.
Rep. by its Authorised Signatory
B.Bharani Devi
Plot 356, 1st Cross Street
Nehru Nagar, Kottivakkam (OMR)
Chennai-600 096. .. Petitioner

vs.

Assistant Commissioner(CT)
Adyar Assessment Circle
No.46 Greenways Road
Chennai-600 028 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent herein in TIN No.33620960487/2014-15 culminating in the impugned order passed by respondent in No.TIN/33620960487/2014-2015, dated 30.01.2018 demanding the reversal of Rs.19,971/- along with Form RR demanding Rs.19,971/- and Rs.25,13,628/- along with the penalty of Rs.9,89,618/- totalling to Rs.35,42,828/- and recovery measure initiated under Notice No. TIN/33620960487/2014-2015, dated 06.03.2018 and quash the same and direct the respondents not to enforce the impugned order issued by the respondent.

For Petitioner : Ms.Gayathri

For Respondent : Ms.Dhanamadhri
Government Advocate (T)

ORDER

Ms.Dhanamadhri, learned Government Advocate (Tax), takes notice for the respondent. By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent culminating in the impugned order dated 30.01.2018 demanding the reversal of Rs.19,971/- along with Form RR demanding Rs.19,971/- and Rs.25,13,628/- along with the penalty of Rs.9,89,618/- totalling to Rs.35,42,828/- and recovery measure initiated under Notice dated 06.03.2018, to quash the same and direct the respondent not to enforce the impugned order.

3. The learned counsel appearing for the petitioner submitted that though the petitioner has filed their objections as early as on 15.10.2015, the respondent had passed the impugned order dated 30.01.2017 and the Notice dated 06.03.2018, without considering the same. The learned counsel submitted that in these circumstances, the impugned order and the notice may be set aside and the matter may be remitted back to the respondent for fresh consideration.

4. Ms.Dhanamadhri, learned Government Advocate (Tax), appearing for the respondent submitted that since the respondent has not considered the objections filed by the petitioner on 15.10.2015, the respondent may be directed to consider the same and decide matter afresh.

5. Having regard to the submissions made by the learned counsel on either side, since the respondent has not considered the objections filed by the petitioner as early as on 15.10.2015, the impugned order dated 30.01.2018 and the notice dated 06.03.2018 are liable to be set aside. Accordingly, the impugned order dated 30.01.2018 and the notice dated 06.03.2018 are set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to consider the objections filed by the petitioner and decide the matter afresh after giving due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj

To

Assistant Commissioner(CT)
Adyar Assessment Circle
No.46 Greenways Road
Chennai-600 028

+1 CC to Ms.Gayathri, Advocate Sr.No.19971

+1 CC to Government Pleader, High Court, Chennai Sr.No.20719

W.P.No.5901 of 2018 &
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SR(CO)
KP(03/04/2018)