IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.09.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.22575 to 22580 of 2018
and
WMP.Nos.26433 to 26438 of 2018

Tvl.Lloyd Insulations (India) Ltd.,
Represented by its General Manager
No.5-A, Haddows Road, 1st Lane,
Chennai-6.

..Petitioner
(in WP.Nos.22575 to 22580 of 2018)

Vs

The Assistant Commissioner (ST)
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chennai-600 031.

..Respondent
(in WP.Nos.22575 to 22580 of 2018)

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the proceedings dated 15.06.2018 in TIN.33620460064/2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016 & 2016-2017 on the files of the respondent and quash the same.

For Petitioner : Mr.R.Senniappan
for Mr.R.Saravanankumar
(in WP.Nos.22575 to 22580 of 2018)

For Respondent : Mr.M.Hariharan
Additional Government Pleader (T)
(in WP.Nos. 22575 to 22580 of 2018)



COMMON ORDER

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

2. The petitioner is aggrieved against the orders of assessment dated 15.06.2018 passed in respect of the assessment years viz., 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016 & 2016-2017.

3. Mr.R.Senniappan, learned counsel for the petitioner submitted that the impugned orders of assessment were passed without application of mind to the facts and circumstances, more particularly, the reply letters submitted by the petitioner dated 22.11.2017 & 08.12.2017, 20.11.2017 & 08.12.2017, 22.12.2017, 05.12.2017, 20.10.2017 and 23.05.2017 respectively, wherein, the petitioner has explained as to how the proposals are not justifiable. Therefore, he contended that the Assessing Officer failed to consider the objection filed by the petitioner.

4. Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent, based on instructions, submitted that since the petitioner has not produced the material documents in support of their claim, the Assessing Officer is left with no other option, except to pass the impugned orders of assessment. However, he fairly submitted that if the petitioner is willing to produce the documents before the Assessing Officer for verification, the Assessing Officer would consider the same and pass fresh orders of assessment.

5. It is seen that the petitioner through the above reply letters has informed the Assessing Officer and explained about various issues raised in the notices of proposals, by enclosing certain documents. But a perusal of the impugned orders would show that the Assessing Officer has not considered the above said reply letters in detail. On the other hand, he has only stated that the petitioner has not filed any documents for verification. Since the learned counsel for the respondent fairly stated that the Assessing Officer would consider the matter afresh, if the petitioner produces the documents, I find that the impugned orders of assessment cannot be sustained on the ground of non-application of mind, however, without expressing any view or touching upon the merits of the contention raised by the petitioner against the impugned assessment.

6. The learned counsel for the petitioner submitted that the petitioner will produce necessary documents before the Assessing Officer, so that fresh orders of assessment can be passed by the Assessing Officer, once again.

7. Considering the above stated facts and circumstances, these writ petitions are allowed and the impugned orders are set aside. Consequently, the matter is remitted back to the Assessing Officer, to re-do the assessment on merits and in accordance with law, after providing an opportunity of hearing to the petitioner, also by considering the objections raised by the petitioner. The petitioner is also directed to furnish all necessary documents along with further objections, if any, before the Assessing Officer within a period of three weeks from the date of receipt of a copy of this order. On receipt of such documents and after providing an opportunity of personal hearing, the Assessing Officer shall pass fresh orders of assessment on merits and in accordance with law, within a period of four weeks thereafter. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST)
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chennai-600 031.

+1cc to Mr.R.Saravanankumar, Advocate sr.no.60565
+1cc to The Special Government Pleader(Taxes) sr.no.60697

W.P.Nos.22575 to 22580 of 2018

ss(co)
nr 27/09/2018