IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.06.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.13683, 13684, 13685 & 13686 of 2018
and
W.M.P.Nos.16138, 16139, 16140 & 16141 of 2018

M/s.Triumph Realtors India Private Ltd.,
Rep. By its Magging Director R.Easwaramurthy
51, Old Damu Nagar,
Pulakulam, Coimbatore - 641 045.
... Petitioner in all W.Ps'

Versus

Assistant Commissioner (CT),
Avanashi Road Circle,
Coimbatore. .. Respondent in all W.Ps'

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, to call for the records of the respondent in TIN:33681781656/2012-13, 2013-14, 2014-15 and 2015-16, respectively and quash the order dated 02.04.2018 passed therein.

For Petitioner : Mrs.Hema Murali Krishnan

For Respondent : Ms.G.Dhana Madhri
(in all W.Ps') Government Advocate

COMMON ORDER

Heard Mr.L.Murali Krishnan, learned counsel appearing for the petitioner and Ms.G.Dhana Madhri, learned Government Advocate appearing for the respondent, who accepts notice on behalf of the respondent.

2. In the light of the glaring error that is apparent on the face of the impugned orders, this Court was inclined to dispose of the main writ petitions themselves. The learned counsel on either side have no objection for the said course being adopted. The respondent proposes to revise the turnover of the petitioner and demand tax at a higher rate by adding the Gross Profit at 21.06%. In this regard, a revision notice dated

22.01.2018 was issued. The petitioner submitted their reply dated 01.02.2018, wherein they pointed out that they have paid the entire tax in three instalments, as pointed out by the inspection team officials by accepting the Gross Profit at 14%. Subsequently, the petitioner filed a detailed reply dated 10.02.2018, which has been received by the respondent on 12.02.2018, as could be seen from the impugned assessment order itself. However, I find that there is absolutely no discussion nor consideration of the objections, except to state that the reply was carefully examined.

3. The respondent being the statutory authority has to take note of the objections and pass a speaking order as to why the objections are tenable or not tenable. Without doing so, by rejecting the objections and by confirming the proposal in the show cause notice in a single line is unsustainable in law.

4.Thus, for the above reasons, the impugned assessment orders are liable to be set aside.

5.In the result, the writ petitions are allowed and the impugned orders are set aside and the matters are remanded back to the respondent for fresh consideration, who shall afford an opportunity of personal hearing, examine the objections dated 10.02.2018 (received on 12.02.2018) and re-do the assessments, on merits and in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are also closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

ia/srk
To

Assistant Commissioner (CT),
Avanashi Road Circle,
Coimbatore.

+1cc to the Special Government Pleader Sr.35977
+1cc to Mr.L.Muralikrishnan, Advocate Sr.35477

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