In the High Court of Judicature at Madras

Dated : 13.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.14315 to 14320 of 2018 &
WMP.Nos.16909 to 16914 of 2018

M/s.Pee Tee Associates, rep.by
Mr.P.T.Babu, Managing Partner ...Petitioner

Vs

The Assistant Commissioner (ST),
Chithode Circle, Erode. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of respondent respectively in TIN : 33983064510/2011-12, TIN : 33983064510/2012-13, TIN : 33983064510/2013-14, TIN : 33983064510/ 2014-15, TIN : 33983064510/2015-16 and TIN : 33983064510/2016-17, all dated 03.5.2018 and quash the same as being invalid and illegal and without jurisdiction.

For Petitioner : Mr.V.Srikanth
For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. On account of the glaring errors, which are apparent on the face of the impugned orders, the writ petitions are taken up for joint disposal.

2. The petitioner responded to the show cause notices dated 27.12.2017 by filing a reply dated 19.2.2018, in which, apart from denying the allegations, the petitioner pointed out that the details regarding alleged sales omission have not been furnished. The petitioner further pointed out that there cannot be a uniform percentage of manufacturing loss adopted by the respondent.

3.Though the petitioner had submitted their objections, the respondent, without considering any of the objections, completed the assessments stating that they have not raised the same objections before the Enforcement Wing, which had recorded the statement from the dealer during inspection. Unfortunately, the respondent lost sight of the fact that he is the Assessing Officer of the petitioner and is bound to consider the petitioner's objections in its letter and spirit and should not be guided by the observations made by the Enforcement Wing. Thus, this Court is of the considered view that the impugned orders are an outcome of clear abdication of powers by the Assessing Officer and therefore, call for interference.

4.

4. Accordingly, 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 issue fresh notices to the petitioner, afford an opportunity of personal hearing, consider the objections independently without, in any manner, influenced by the observations made by the Enforcement Wing and redo the assessments in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (ST), Chithode Circle, Erode.

+1cc to Mr.C.Venkatraman, Advocate, sr.36833

+1cc to The Special Government Pleader, sr.37627

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GSP(22/06/2018)