IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.26038 of 2018
and
W.M.P.No.30247 of 2018

KAS International,
Represented by its proprietor
Flat No.A-1, 1st Floor, No.33,
Millers Road, Kilpauk,
Chennai - 600 010. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Purasawalkam Assessment Circle,
F.50, First Avenue, Anna Nagar (West),
Chennai - 600 102. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari, calling for the records of the respondent in order dated 21.05.2018 in TIN 33190482853/2011-12 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mrs.G.Dhana Madhri,
Government Advocate (Tax)

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent and by consent of the parties, this writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of assessment dated 21.05.2018 passed in respect of assessment year 2011-2012.

3. Heard both sides.

4. The respondent Assessing Officer after issuing the notice of proposal dated 28.03.2018 and receiving the reply from the

petitioner dated 04.05.2018, has chosen to pass the present impugned order by reversing the ITC. Perusal of the order of the respondent would show that she has mechanically passed the same without considering the objections raised by the petitioner, except by saying that the dealer's reply is not acceptable. The respondent has not stated any reason or rendered any finding as to how the reply filed by the petitioner was not acceptable. Therefore, it is evident that the impugned order is an outcome of total non-application of mind and thus, the same cannot be sustained.

5. Accordingly, this writ petition is allowed and the impugned order of assessment is set aside. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment once again, after considering the objections filed by the petitioner in detail and pass fresh order of assessment on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. The whole exercise shall be done by the Assessing Officer within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

krk

To

The Assistant Commissioner (ST),
Purasawalkam Assessment Circle,
F.50, First Avenue, Anna Nagar (West),
Chennai - 600 102.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No. 68525
+1cc to the Special Government Pleader, S.R.No. 68595

W.P.No.26038 of 2018

GN(26/10/2018)