IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28832, 28840 & 28843 of 2018
in
W.M.P.Nos.33691, 33695 & 33697 of 2018

Tvl. SOLAR COMPACT PVT LTD
(Formerly known as SOLAR COMPACT DISC PVT LTD
represented by its Managing Director
Tvl. P.MARI MUTHU
No:6-C, Phase III, 1st Floor
Thiru-vi-ka Industrial Estate, Ekkattuthangal
Chennai - 600 032. .. Petitioner
(in all WPs)

Vs.

The Assistant Commissioner - (ST)
Guindy Assessment Circle
No:46, Greenways Road,
Chennai - 600 028. .. Respondent
(in all WPs)

Prayer:Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in TIN/33130904642/2011-12, 2012-2013 & 2013-2014 respectively dated 04.09.2018 on the file of the respondent and quash the same.

For Petitioner : Mr.S.Ramanan
(in all WPs)

For Respondent : Mr.M.Hariharan
Additional Government Pleader
(in all WPs)

C O M M O N   O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the orders of assessment passed in respect of the assessment years 2011-2012, 2012-2013 and 2013-2014 dated 04.09.2018.

3. The Assessing Officer has originally issued pre-assessment notice for the above three assessment years on 03.06.2015 and 11.06.2015. The petitioner has filed their reply on 01.07.2015. It is stated that the Assessing Officer has not passed any order so far. However, once again the pre-assessment notice for the above three assessment years was issued on 05.03.2018. The petitioner has filed their reply to the said pre-assessment notice on 21.03.2018. Thereafter, the impugned assessment orders were passed.

4. The grievance of the petitioner before this Court is that the impugned orders are non-speaking, as the same did not deal with any of the objections raised by the petitioner in their reply filed on 01.07.2015 and 21.03.2018. Therefore, it is contended that the Assessing Officer is not justified in mechanically rejecting the objections as not acceptable.

5. On the other hand, the learned Additional Government Pleader submitted that the Assessing Officer has determined the tax liability after considering the objections filed by the petitioner and finding the same as it is not acceptable.

6. Perusal of the impugned orders would clearly indicate that the objections raised by the petitioner were not dealt with by the Assessing Officer with his independent reasoning and finding. On the other hand, he has simply rejected the objections as not acceptable without stating as to how those objections are not acceptable. Needless to state that merely a statement that the dealers objections is not acceptable, is not a finding on the merits and therefore, it would only reflect the non-application mind of the Assessing Officer.

7. Therefore, this Court is fully satisfied that the matter deserves to be remitted back to the Assessing Officer to re-do the assessment once again after considering the objections raised by the petitioner. At the same time, this Court is not expressing any view on the merits of the matter, as it is for the Assessing Officer to consider and decide the same. Accordingly, all these writ petitions are allowed and the impugned orders are set aside. Consequently, the matter is remitted back to the Assessing Officer to consider the objections raised by the petitioner and pass orders on the same on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner. The whole exercise shall be done by the

respondent within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Ccc)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner - (ST)
Guindy Assessment Circle
No:46, Greenways Road,
Chennai - 600 028.

+3cc to Mr.S.Ramanan , Advocate SR.No. 74601,74602,74603
+1 CC TO GOVERNMENT PLEADER SR.NO. 76197

W.P.Nos. 28832, 28840 & 28843 of 2018

ASK(28/11/2018)