IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 17.12.2018

CORAM
THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU
Writ Petition Nos.32499, 32504, 32506,
32508, 32512 & 32513 of 2018

M/s.Revathi Home Needs,
Rep. by its Partner
T.Manivannan
No.3, Madhavaram High Road,
Perambur,
Chennai – 600 011. ... Petitioner in all W.Ps.

vs.

The Assistant Commissioner (CT),
Sembiam Assessment Circle,
No.15-16, Malligai Avenue,
Kolathur,Chennai – 600 099. ... Respondent in all W.Ps.

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue Writs of Mandamus, directing the respondent to consider the petitioner's letter dated 28.09.2016 and grant personal hearing so as to enable the petitioner to produce books of accounts and complete the assessment process for the assessment years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2016-17 under TNVAT Act, 2006 without the influence of the Enforcement Wing Officials report.

For Petitioner : S.Rajasekar
in all W.Ps.

For Respondent : Mr.M.Hanharan,
Additional Government Pleader (CT)
in all W.Ps.

COMMON ORDER

These writ petitions are filed for a Mandamus, directing the respondent / Assessing Officer to consider the petitioner's objection dated 28.09.2016 filed in response to the notice of proposal and grant personal hearing so as to enable the petitioner to produce books of accounts and thereafter, to complete the assessment process for the subject matter assessment years viz., 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2016-17.

2. Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.M.Hanharan, learned Additional Government Pleader (CT) appearing for the respondent.

3. The grievance of the petitioner before this Court is that the Assessing Officer will conclude the assessment based on the report filed by the Inspecting Officials alone without considering the objections filed by the petitioner and giving personal hearing. Therefore, these writ petitions are filed with the relief as stated supra.

4. I do not think that the apprehension of the petitioner as if the respondent/ Assessing Officer will conclude the assessment solely based on the report of the Enforcement Wing Official, is well founded. Admittedly, no order of assessment is passed so far. There is no dispute to the fact that the petitioner has filed reply to the notice of proposal. When such being the position, needless to say that the Assessing Officer will consider those objections and provide an opportunity of personal hearing to the petitioner and thereafter, conclude the assessment proceedings by passing the order of assessment. Therefore, this Court is of the view that the grievance raised by the petitioner is highly premature, especially, when the Assessing Officer is yet to pass the order of assessment.

5. Accordingly, these writ petitions are disposed of, with an observation that the Assessing Officer shall consider the objections raised by them and provide an opportunity of personal hearing to them and thereafter, pass the order of assessment on merits in accordance with law. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

gsi/vsi

To

The Assistant Commissioner (CT),
Sembiam Assessment Circle,
No.15-16, Malligai Avenue,
Kolathur,Chennai - 600 099.

+6ccs to Mr.R.Hemalatha, Advocate, S.R.No.87630
+1cc to the Government Pleader, S.R.No.88028

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GJ II(CO)

rrs 07/01/2019