

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.09.2019

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.1016 to 1018 of 2012
and
M.P.Nos.1, 1 and 1 of 2012

M/s.Kwality Steels
206, Mint Street,
Chennai - 600 003.

Rep. By its Proprietrix Malathi Ben. ... Petitioner in all WPs

Vs.

The Assistant Commissioner (CT)
Park Town I Assessment Circle,
Chennai. ... Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorari, to call for the records of the respondent in TNGST - 0320341/1999-2000, TNGST - 0320341/2000-01 and TNGST - 0320341/2001-02 respectively dated 12.10.2011 quash the same.

(In all WPs)

For Petitioner : Mr.S.Raveekumar

For Respondent : Mr.V.Haribabu
Additional Government Pleader

COMMON ORDER

These writ petitions relating to assessment years 1999-2000, 2000-2001 and 2001-2002, have a checkered history.

2.Orders of assessment had been initially passed on 30.09.2005, that were challenged by way of writ petitions. By orders dated 08.02.2006, a learned Single Judge of this Court had set aside the assessments, remanding the matters back to the respondent for fresh consideration. The respondent was directed to afford opportunity to the petitioner to cross examine the witnesses relied upon by them i.e. selling dealers, and pass orders on merits and in accordance with law. The Court also recorded the submission of the learned Government Advocate to the effect that the Department may not be in a position to secure the witnesses at that distance of time. Thus the Court had permitted the Department to furnish documents such as cancellation of registration certificate for perusal to the petitioner and pass orders thereafter orders based on such documents and not on the statements recorded.

3. Pursuant to orders of this Court dated 08.02.2006, the assessing authority appears to have awakened from deep slumber only in 2010. In response to notices issued by the assessing authority, the petitioner has appeared on 08.09.2010 and perused the records available. Thereafter, a notice dated 12.10.2011 was issued calling for objections to be filed within 15 days from the date of receipt of the notice. It is as against the aforesaid notices that the petitioner has filed the present writ petitions, the main ground of challenge being the elapse of significant time between the date of orders passed by this Court and the date which notices were issued.

4. Evidently there has been significantly elapse of time and I see no justification whatsoever for the respondent to have allowed so much time to elapse. However, there is no statutory limitation on such that governs the completion of assessments that have been set aside and remanded for being re-done, except what is considered, a reasonable time frame.

5. In the present case, the petitioner has admittedly appeared before the assessing authority in response to the initial notice and has perused the documents furnished. Thus, I am of the view that the proceedings should be taken up for completion expeditiously after the respondent supplies copies of all documents that he intends to rely upon to the petitioner. Let the petitioner appear for this purpose on Wednesday, 16.10.2019 before the respondent, at 10.30 a.m. No further notice need be issued in this case. After supplying the documents sought to be relied upon, receiving and considering the objections, if any, filed by the petitioner and hearing the petitioner in person, speaking orders of assessment de novo shall be passed within four weeks from date of conclusion of personal hearing. It is made clear that if the petitioner does not appear on 16.10.2019, the respondent is at liberty to pass orders of assessment without further reference to the petitioner. It is also made clear that if the aforesaid time lines are not adhered to by the respondent, then the monthly returns filed by the petitioner would be deemed to have been accepted.

6. These writ petitions are disposed in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

vs

To
The Assistant Commissioner (CT)
Park Town I Assessment Circle,
Chennai.

+3ccs to Mr.s.Raveekumar , Advocate SR.No. 84098,84099,84100
+1 cc to Spl Government Pleader Sr.No. 86488

W.P.Nos.1016 to 1018 of 2012
and

M.P.Nos.1, 1 and 1 of 2012

A.SK(16/10/2019)



WEB COPY