IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 10.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.10962 & 10963 of 2010

P.Alamelu,
Propx. Sri Vijayarangan Modern Rice Mill,
No.47, Andi Street, Kurinjipadi,
Cuddalore District.
(amended as per order dated 03.06.2010
in MP.No.3 of 2010 in WP.No.10962 of 2010)
...Petitioner in
WP.No.10962 of 2010

V.Pandurangan,
S/o.Varadharajalu,
No.47, Andi Street, Kurinjipadi,
Cuddalore District.
(amended as per order dated 03.06.2010
in MP.No.3 of 2010 in WP.No.10963 of 2010)
...Petitioner in
WP.No.10963 of 2010

Vs

The Assistant Commissioner,
(Commercial Taxes)
Cuddalore Taluk Assessment Circle,
Cuddalore. ...Respondent in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the entire records relating to the impugned assessment order dated 05.04.2010, passed by the respondent and quash the same.

For Petitioners: Mr.C.Prakasam
(in all WPs)

For Respondent : Mrs.Dhanamadhri, GA
(in all WPs)

C O M M O N   O R D E R

One of the main grounds raised by the petitioners herein challenging the assessment orders in the present writ petitions is that, though the petitioners herein did not conduct their business during the period 2006-2007, reliance on certain orders has been placed not pertaining to the petitioners and the assessment orders have been passed

2. It is the submission of the learned counsel for the petitioners that such purchases do not relate to the petitioners. In the impugned assessment orders, the said plea of the petitioners was rejected on the ground that the petitioners had not produced any certificate obtained from Regulated Marketing Committee, evidencing that the purchases were not related to the petitioners. The learned counsel submits that they are in a position to establish that the business was not conducted during the period 2006-2007 and that the purchase orders do not pertain to them. There is a duty cast on the petitioners to establish beyond doubts before the Assessing Officer, that such purchases were not related to them and therefore, the observations of the Assessing Officer, cannot be found fault with.

3. Nevertheless, by taking into account, the submissions now made in the writ petitions that the petitioners are in a position to establish that the business was not conducted during the relevant period, it would be appropriate to give them an opportunity to establish the same before the Assessing Officer.

4. In the light of the above observations, the matter is remanded back to the respondent herein for a fresh consideration. The petitioners are at liberty to file their objections before the Assessing Officer, within a period of 30 days from the date of receipt of copy of this order. On receipt of any such objections, the Assessing Officer shall dispose of the same, within a period of 60 days therefrom.

5. Accordingly, the writ petitions stand disposed of. No costs.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

hvk

To

The Assistant Commissioner,
(Commercial Taxes)
Cuddalore Taluk Assessment Circle,
Cuddalore.

+1 cc to Spl Government Pleader Sr.No. 59383

A.SK(07/08/2019)