

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.09.2019

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.24810 to 24813 of 2012 and
M.P.Nos.1, 1, 1 and 1 of 2012 and
W.P.Nos.24775 to 24780 of 2012 and
M.P.Nos.1, 1, 1, 1, 1 and 1 of 2012

M/s.Kwality Steels and Alloys
206/2, Mint Street,
Chennai - 600 003.
Rep. by its Proprietor Omkarmal

... Petitioner in all the Writ petitions

Vs.

The Assistant Commissioner (CT)
Park Town I Assessment Circle,
191, NSC Bose road, Wavoo Complex,
Chennai.

... Respondent in all the Writ Petitions

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
TIN/33560320708/2006-2007(W.P.No.24810/2012)
TIN/33560320708/2007-2008(W.P.No.24811/2012)
TIN/33560320708/2010-2011(W.P.No.24812/2012)
TIN/33560320708/2008-2009(W.P.No.24813/2012)
TIN/33610320341/2006-2007(W.P.No.24775/2012)
TIN/33610320341/2007-2008(W.P.No.24776/2012)
TIN/33610320341/2008-2009(W.P.No.24777/2012)
TIN/33610320341/2009-2010(W.P.No.24778/2012)
TIN/33610320341/2010-2011(W.P.No.24779/2012)
TIN/33610320341/2011-2012(W.P.No.24780/2012) dated 13.08.2012
quash the same.

(In all WPs)

For Petitioner : Mr.S.Ravee Kumar

For Respondent : Mr.V.Haribabu
Additional Government Pleader

COMMON ORDER

This batch of ten (10) writ petitions relates to two dealers for the periods 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011 and 2011-2012 in the case of one dealer M/s.Kwality Steels and Alloys and 2006-2007, 2007-2008, 2008-2009 and 2010-2011 in the case of the other dealer M/s.Kwality Steels.

2.All writ petitions challenge pre-assessment notices dated 13.08.2012. I am reluctant to proceed beyond the threshold simply for the reason that what is questioned is only a pre-assessment notice calling for objections to be filed by the petitioner within 15 days from date of receipt of the notice.

3.Mr.Ravee Kumar, learned counsel appearing for the petitioners points out various mistakes of facts that have according to him, crept into the notices. He also states that the notices reveal the pre-determination in the mind of the assessing officer. The petitioner will no doubt point out such mistakes, if any before the assessing officer, who will consider the same in accordance with law.

4.The petitioner will appear, for this purpose before the assessing authority i.e. 14.10.2019 at 10.30 a.m. with its detailed explanation to the proposals in the impugned show cause notices. The assessing authority will furnish all materials that he proposes to rely upon to the assessee and complete the proceedings for assessment, in accordance with law and after hearing the petitioners, as expeditiously as possible. It is made clear that in passing the orders of assessment, the assessing authority shall apply his mind independently and without being influenced by the findings of the Inspecting Authorities/Enforcement Officials and strictly in accordance with law.

5.These writ petitions are dismissed granted liberty as aforesaid. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

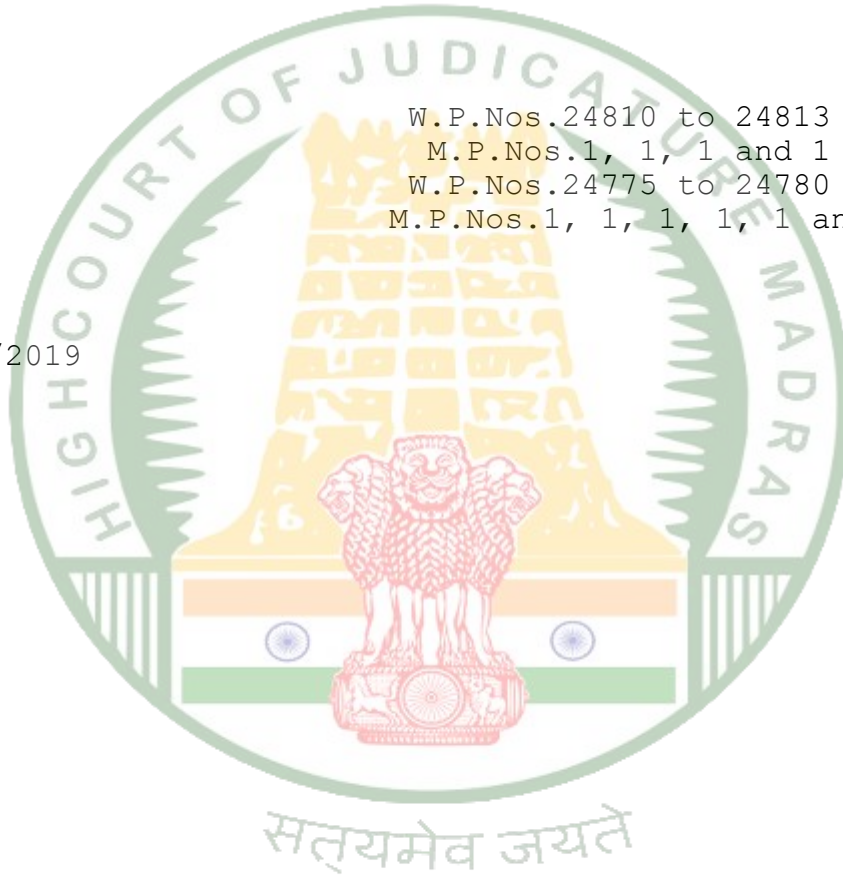
To

The Assistant Commissioner (CT)
Park Town I Assessment Circle,
191, NSC Bose road, Wavoo Complex,
Chennai.

+10ccs to Mr.Ravikumar, Advocate Sr.84091 to 84096 and 84088,
84089, 84084, 84097
+1cc to the Government Pleader Sr.83489

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srg 09/10/2019



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