In the High Court of Judicature at Madras

Dated : 25.02.2019

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The Honourable Dr.Justice ANITA SUMANTH

W.P.Nos.4931, 4933, 4937 and 4938 of 2019
and WMP Nos.5626, 5627, 5629 and 5631 of 2019

Tvl.Sai Sakunthala Properties
rep. By its Proprietor
K.Vaidyanathan ...Petitioner in the above all W.Ps

Vs

The State Tax Officer,
Kodambakkam Assessment Circle,
Office of Assistant Commissioner (CT),
PAPJM Building Annex,
Greams Road, Chennai - 600 006.
...Respondent in the above all W.Ps

PETITIONs under Article 226 of The Constitution of India praying for the issuance a Writs of Certiorarified Mandamus calling for the records of the respondent in his proceeding in TIN No.33601404079/2009-10, 2010-11, 2011-12 and 2012-13 dated 28.12.2018 and quash the same and direct the respondent to pass a fresh order after accepting the pattials and proforma invoices of the vendors to the petitioners.

For Petitioner : Mr. K.P.Krishnan

For Respondent : Ms.G.Dhanamadhri, G.A.(Taxes)

O R D E R

Ms.G.Dhanamadhri, learned Government Advocate takes notice for the respondent. By consent of both sides, these Writ Petitions are disposed of finally at the admission stage itself.

2. The petitioner is an assessee on the file of the respondent State Tax Officer. For the periods 2009-10 to 2012-13 pre-assessment notices dated 06.09.2018 were issued by the respondent, that were duly received by the petitioner. A request was made on 16.10.2018 by the petitioner seeking time till 31.12.2018 to furnish a reply along with relevant annexures supporting its claims. This letter has been duly received by the respondent and the time sought for granted, orally. While

this is so, the impugned assessment orders appear to have been passed on 28.12.2018 itself.

3. Ms.Dhanamadhri, learned Government Advocate points out that though time was initially granted by the respondent till 31.12.2018, it was subsequently restricted by the Assessing Officer only upto 30.11.2018 and the request for adjournment by the petitioner was sent back by post to the petitioner with the endorsement 'time granted upto 30.11.2018'. This notice appears to have been served in the petitioners' office.

4. However, learned counsel for the petitioner states that the office building was under renovation and as such, the receipt of the notice restricting the time for appearance does not appear to have reached the hands of the concerned and appropriate authority for necessary action. It is in these circumstances that they were unable to appear before the authorities and make their submissions.

5. The explanation furnished by the petitioner appears reasonable. It is not in dispute that the time originally granted by the Assessing Officer was as per the petitioner's request, i.e.,31.12.2018. Thereafter, the authority appears to have had a change of heart and has restricted the time to 30.11.2018. Though intimation of the reduced time has been served in the office of the petitioner, I am of the view that one more opportunity may be granted to the petitioner to appear and make its submissions in the light of the fact that the petitioner appears to have been co-operating in the finalization of the assessment.

6. Accordingly, the impugned orders are set aside and the petitioner is directed to appear before the respondent on 06.03.2019 at 10.30 a.m. along with relevant documents and annexures in support of its stand. After affording sufficient opportunity of hearing, the respondent shall pass orders within a period of four (4) weeks from the date of conclusion of the personal hearing.

7. These Writ Petitions are disposed of in the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
Kodambakkam Assessment Circle,
Office of Assistant Commissioner (CT),
PAPJM Building Annex,
Greams Road, Chennai - 600 006.

+1cc to Mr.K.R.Krishnan, Advocate, S.R.No.17353
+1cc to the Government Pleader (Taxes), S.R.No.17765

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RSV(CO)

rrs 28/02/2019