

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :23.07.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.No. 3539 of 2013

and

M.P.No.1 of 2013

M/s.Phoenix Medical Systems (P) Ltd.,
No.32/4 Jawaharlal Nehru Salai,
Chennai - 600 097.

..Petitioner

Vs.

The Assistant Commissioner (CT),
Saligramam Assessment Circle,
Chennai.

..Respondent

Prayer: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings in 588887/2010-2011, set aside the order dated 13.11.2012 and further direct the respondent to pass fresh orders after giving reasonable opportunity to the petitioner to file relevant declaration forms and other export documents.

For Petitioner : Mr.P.V.Sudhakar

For Respondent : Mr.V.Haribabu
Additional Government Pleader

सत्यमेव जयते
O R D E R

The pre-assessment notice dated 03.10.2012, is claimed to have been served on the petitioner on 29.10.2012, seeking for objections to be filed within a period of 15 days. The 15 days period expired on 13.11.2012. However, the revision of the assessment was made on 13.11.2012, which is the last date of expiry of the 15 days stipulated in the pre-assessment notice. Apparently, the order itself has been passed, without waiting for the expiry of 15 days, which may not be proper and as such, the petitioner could be granted further time to file his objections, pursuant to the show cause notice dated 03.10.2012 and hence the impugned order is liable to be set aside.

2. In the light of the above observations, the proceedings in 588887/2010-2011, dated 13.11.2012 on the file of the Assistant Commissioner, Saligramam Assessment Circle, is set aside and the matter is remanded back to the respondent for fresh consideration. The petitioner is granted liberty to file his objections to the pre-assessment notice dated 03.10.2012, within a period of fifteen days from the date of receipt of a copy of this order. On consideration of the objections and after extending due opportunity of personal hearing, the respondent herein shall pass appropriate orders in accordance with law within a period of three months thereafter.

3. Accordingly, the present writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

Pns

To

The Assistant Commissioner (CT),
Saligramam Assessment Circle,
Chennai.

+lcc to Mr.B.Raveendran, Advocate Sr.63423
+lcc to the Special Government Pleader sr.63465

सत्यमेव जयते

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srg 30/08/2019

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