IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2019

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 4983 to 4987 of 2014
and
M.P. Nos. 1, 1, 1, 1 & 1 of 2014

Tvl. Swanag Constructions Private Limited,
Represented by its Director, Sri. N. Swaminathan,
Plot No. 1500, 16th Main Road,
Anna Nagar West,
Chennai - 600 040. ... Petitioner in all W.Ps

Vs

1. Commercial Tax Officer,
   Koyambedu Assessment Circle,
   Market Management Committee Building,
   Koyambedu, Chennai - 600 107.

2. Assistant Commissioner (CT),
   Koyambedu Assessment Circle,
   Market Management Committee Building,
   Koyambedu, Chennai - 600 107.

3. Commissioner of Commercial Taxes,
   Chepauk, Chennai - 600 005. ... Respondents in allW.Ps

Prayer in W.P. No. 4983 of 2014: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in TIN No.33831340466/2007-2008 dated 31.12.2013 relating to Assessment Year 2007-2008 on the file of the First Respondent and quash the same and further directing the First Respondent to confirm the assessment on the basis of the return filed by the Petitioner.

Prayer in W.P. No. 4984 of 2014: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in TIN No.33831340466/2008-2009 dated 31.12.2013 relating to Assessment Year 2008-2009 on the file of the First Respondent and quash the same and further directing the First Respondent to confirm the assessment on the basis of the return filed by the Petitioner.

Prayer in W.P. No. 4985 of 2014: Petition filed under Article 226 of the Constitution of India to issue a Writ of

Certiorarified Mandamus, calling for the records in TIN No.33831340466/2009-2010 dated 31.12.2013 relating to Assessment Year 2009-2010 on the file of the First Respondent and quash the same and further directing the First Respondent to confirm the assessment on the basis of the return filed by the Petitioner.

Prayer in W.P. No. 4986 of 2014: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in TIN No.33831340466/2010-2011 dated 31.12.2013 relating to Assessment Year 2010-2011 on the file of the First Respondent and quash the same and further directing the First Respondent to confirm the assessment on the basis of the return filed by the Petitioner.

Prayer in W.P. No. 4987 of 2014: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in TIN No.33831340466/2011-2012 dated 31.12.2013 relating to Assessment Year 2011-2012 on the file of the First Respondent and quash the same and further directing the First Respondent to confirm the assessment on the basis of the return filed by the Petitioner.

For Petitioner : Mr. N. Muthukumar
(in all W.Ps)

For Respondents : Ms. Dhanamadri
(in all W.Ps) Government Advocate (Taxes)

COMMON ORDER

These writ petitions have been filed by the Petitioner, praying for the issuance of Writ of Certiorarified Mandamus, to call for the records in TIN Nos.33831340466/2007-2008, 33831340466/2008-2009,33831340466/2009-2010, 33831340466/2010-2011, 33831340466/2011-2012 dated 31.12.2013 relating to Assessment Years 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012 on the file of the First Respondent and quash the same and further directing the First Respondent to confirm the assessment on the basis of the return filed by the Petitioner.

2. In the above, the Petitioner has challenged the Assessment Orders for the Assessment Years 2007-2008, 2008-2009, 2009-2010, 2010-2011 & 2011-2012. Since the Petitioner has an alternate remedy to file an appeal against the Assessment Orders, the Petitioner is given liberty to file an appeal within a period of thirty days from the date of receipt of a copy of this order.

3. It is needless to say while disposing the appeals the Appellate Authority shall keep in mind the decision of this Court in W.P. Nos. 21453 of 2008 etc batch, dated 09.01.2015, in the case of Tulsyan Nec Limited, Chennai Vs The Assistant Commissioner (CT), Chennai - 600 001, wherein penalty has been set aside in those cases. Since the issue pertains to the Assessment Years 2007-2008, 2008-2009, 2009-2010, 2010-2011 & 2011-2012, the Appellate Authority is requested to pass final orders within a period of six months from the date of filing of such appeal.

Sd/-
Assistant Registrar(CS-III)

//True Copy//
Sub Assistant Registrar

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To

1.Commercial Tax Officer,
Koyambedu Assessment Circle,
Market Management Committee Building,
Koyambedu, Chennai - 600 107.

2.Assistant Commissioner (CT),
Koyambedu Assessment Circle,
Market Management Committee Building,
Koyambedu, Chennai - 600 107.

3.Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.

+5cc to M/s.N.Muthukumar, Advocate SR.106656, 106655, 106654, 106653, 106652.

+1cc to the Spl Government Pleader SR.106736

W.P. Nos. 4983 to 4987 of 2014
and
M.P. Nos. 1, 1, 1, 1 & 1 of 2014

VSNII(CO)
CB(17/02/2020)