



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2019

CORAM

THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P.s 6974 to 6983 of 2014
and
M.P.s 1 to 1 of 2014

W.P. 6974 OF 2014

M/s.Shri Krissshna Builders,
rep. by its Partner,
No.15, Poonamallee High Road,
Maduravoyal,
Chennai-600 099.

... Petitioner

Vs

The Commercial Tax Officer,
Koyambedu Assessment Circle,
Chennai.

... Respondent

PRAYER : These Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondent herein in RC No.2519/2013/B1 (Assmt. Year (VAT/2002-03) 2003-2004, 2004-2005, 2005-2006, 2007-2008, 2008-2009, 2009-010 respectively and Tin 33490782224/2010-2011, 2011-2012 and 2012 and 2013 respectively and quash the order dated 24.02.2014 passed therein.

For Petitioners in all W.P.s : Mrs.Hema Muralikrishnan

For Respondent in all W.P.s : Mr.Mohammed Shaffiq,
Special Govt. Pleader

C O M M O N O R D E R

Pending assessment proceedings, when the petitioner had sought for certain documents from the respondent, the same came to be rejected, which order was challenged in W.P.No.28049 of 2013 before this Court. This Court by an order dated 30.01.2018 had disposed of the Writ Petition in W.P.No.28049 of 2013 directing the respondents to furnish the documents, which were referred to and relied upon the pre-revision notice within a stipulated time. The present impugned assessment orders have been passed without furnishing the documents sought for by the



petitioner.

2. In view of the subsequent order of this Court, wherein the respondents were directed to furnish the documents to the petitioner, the orders impugned in these Writ Petitions cannot be sustained and it will require re-assessment.

3. In the light of the above observation, the assessment orders in (1) RC.No.2519/2013/B1 (Assmt. Year (VAT/2002-03), (2) RC.No.2519/2013/B1 (Assmt. Year (VAT/2003-04), (3) RC.No.2519/2013/B1 (Assmt. Year (VAT/2004-05), (4) RC.No.2519/2013/B1 (Assmt. Year (VAT/2005-06), (5) RC.No.2519/2013/B1 (Assmt. Year (VAT/2007-08), (6) RC.No.2519/2013/B1 (Assmt. Year (VAT/2008-09), (7) RC.No.2519/2013/B1 (Assmt. Year (VAT/2009-10), (8) TIN.33490792224/2010-11, (9) TIN.33490782224/2011-12, (10) TIN.33490782224/2012-13 dated 24.02.2014 respectively are set aside. Consequently, the respondent herein is granted liberty to pass a fresh assessment order in accordance with law after giving due opportunity to the petitioner. Such an exercise shall be completed as expeditiously as possible. Accordingly, all these Writ Petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

rpp

To

The Commercial Tax Officer,
Koyambedu Assessment Circle,
Chennai.

+1cc to Mr.L.Muralikrishnan, Advocate SR.No.57197

+1cc to Special Government Pleader SR.No.57679

W.P.s 6974 to 6983 of 2014
and
M.P.s 1 to 1 of 2014

RJI (CO)
GMY (14/08/2019)