IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 11.11.2019
CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29626 of 2019
and
WMP No.29525 of 2019

Mrs.Ramela Rangasamy,
Liquidator,
M/s.Florind Shoes Private Limited,
No.5/19, II Floor, E.K.Guru Street,
Periamet, Chennai 600 003.
...Petitioner

Vs.

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
Greams Road,
Chennai 6.
...Respondent

Prayer: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 in his proceedings leading to passing of the Assessment Order vide CST:6170/2014-15 dated 30.06.2017, quash the same.

For Petitioner : Mr.S.Sathyanarayanan
For Respondents : Mr.M.Hariharan
Additional Government Pleader(T)

O R D E R

The petitioner is aggrieved against the order of assessment dated 30.06.2017 relevant to the Assessment Year 2014-15.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

3. The Assessing Officer concluded the assessment only on the reason that the petitioner, even after receipt of the notice of proposal dated 24.07.2015, failed to appear and file any objections with relevant documents. In other words, the Assessing Officer simply confirmed the proposal only on the reason tht the petitioner did not respond to the notice of proposal. After notice, this writ petition was taken up today for further hearing.

4. It is the specific case of the petitioner that on receipt of the notice of proposal, the petitioner filed C Forms before the Assessing Officer on 22.02.2017 and therefore, without taking into consideration of those C-Forms, the Assessing Officer has concluded the assessment as if no supportive documents are filed by the petitioner.

5. The learned Additional Government Pleader for the respondent, based on written instruction submitted that perusal of the file shows that the petitioner has filed some C Forms on 22.02.2017, however without filing any written objection/reply to the notice of proposal. Therefore, he submitted that the Assessing Officer will once again look into those C-Forms and pass appropriate orders afresh, provided the petitioner files a reply to the notice of proposal and furnish other required documents in respect of the issue raised in the notice of proposal.

6. Admittedly, the petitioner on receipt of the notice of proposal seems to have filed only C-Forms before the Assessing Officer on 22.02.2017, without filing any reply/objection to the notice of proposal. Needless to state that when a notice of proposal is issued, it is for the assessee to file their objections/reply to the said notice touching upon all the issues raised in the said notice. In this case, except filing the C-Forms, the petitioner seems to have not filed any reply/objections to the notice of proposal.

7. Under the above stated facts and circumstances, this Court is of the view that it would be better if the Assessing Officer reconsider the whole issue once again on merits and in accordance with law, after getting a reply from the petitioner to the notice of proposal. This view is taken by this Court only because the Assessing Officer has not dealt with the C-forms already received by him, while concluding the assessment. Therefore, I find that the matter needs go back to the Assessing Officer for reconsideration.

8. Accordingly, this writ petition is allowed and the impugned assessment order is set aside. Consequently, the matter is remitted back to the Assessing Officer for redoing the assessment under the following terms and conditions:

a) The petitioner shall file their objections to the notice of proposal with required documents apart from the documents already filed, within a period of four weeks from the date of receipt of a copy of this order;

b) On receipt of such reply with necessary documents, the Assessing Officer shall give an opportunity of personal hearing and thereafter, pass the order of assessment, based on such reply filed along with required documents, also by considering the C-forms already filed on 22.02.2017. Such exercise shall be done by the Assessing Officer within a period of six weeks thereafter. It is made clear that this Court is not expressing any view on the claim made by the respective parties, as it is for the Assessing Officer to consider and decide.

No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

// True Copy//

Sub Assistant Registrar

vri

To

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
Greams Road,
Chennai 6.

+1CC to Mr.S.Sathyanarayanan, Advoate. SR.No.93297.
+1C to Special Government Pleader, SR.No.93706.

W.P.No.29626 of 2019

VGI(CO)
CSR(12/12/2019)
CSR:20/01/2020