IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.27820, 27821, 27824, 27826, 27828, 27829 & 26850 of 2019
and
W.M.P.Nos.27368, 27371, 27374, 27376, 27379, 27381 & 26262 of 2019

Hotel Premalaya
Rep. by its Proprietor Mr.P.T.Mathew
No.369, B-Nehru Street,
Ram Nagar,
Coimbatore - 641 009.

...Petitioner in all W.P.s

vs.

1. The Assistant Commissioner (CT)
   O/o. The Assistant Commissioner (ST)
   Ram Nagar Assessment Circle
   Coimbatore - 641 009.

2. The Commercial Tax Officer
   Group-3, Enforcement
   Commercial Tax Office
   Coimbatore - 641 009.

...Respondents in all W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the first respondent vide impugned notices bearing No.TNLT:02858/2011-2012, 2009-2010, 2014-2015, 2010-2011, 2013-2014, 2012-2013 and 2008-2009 respectively dated 05.09.2018 and quash the same and consequently, forbearing the respondents from claiming the difference amount/short payment from the assessment years 2011-2012, 2009-2010, 2014-2015, 2010-2011, 2013-2014, 2012-2013 and 2008-2009 respectively.

For Petitioner in all W.P.s : Mr.P.R.Balasubramanian
For Respondents in all W.P.s : Mr.Mohammed Shaffiq
Special Government Pleader (Taxes)

C O M M O N   O R D E R

These writ petitions are filed challenging the notices of proposal dated 05.09.2018 relevant to the assessment years 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015 respectively.

2. Mr.Mohammed Shaffiq, learned Special Government Pleader (Taxes) takes notice for the respondents. By consent of both the parties, these writ petitions are taken up for final disposal at the admission stage itself.

3. The grievance of the petitioner before this Court is that the proposed demand for each assessment year is not legally sustainable, since the Assessing Officer is not entitled to place reliance of statement said to have been obtained from one Soundararajan on 26.09.2015 by the Inspecting Officials, and consequently, make such statement as the basis of making proposals. However, it is seen that the petitioner has already sent a reply to the impugned notices of proposal on 19.08.2018. It is stated that the Assessing Officer has not passed any orders so far.

4. First of all, these writ petitions filed against the notices of proposal are not maintainable, since it is for the petitioner/Assessee to give suitable reply to those notices of proposal and contest the matter before the Assessing Officer. Secondly, it is an admitted fact that the petitioner has already sent the reply on 19.09.2018. If that be the case, the petitioner has to wait for the outcome of the orders to be passed by the Assessing Officer.

5. It is stated by the learned counsel appearing on either side that till date, the Assessing Officer has not passed any orders.

6. Therefore, without expressing any view on the merits of the claim made by the petitioner, all these Writ Petitions are disposed of, by directing the Assessing Officer to pass final orders of assessment after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the Assessing

Officer within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner (CT)
O/o. The Assistant Commissioner (ST)
Ram Nagar Assessment Circle
Coimbatore - 641 009.

2. The Commercial Tax Officer
Group-3, Enforcement
Commercial Tax Office
Coimbatore - 641 009.

+1cc to Mr.P.R.Balasubramanian, Advocate sr.80966
+1cc to Special Government Pleader(Taxes) sr.81491

W.P.Nos.27820, 27821, 27824, 27826, 27828, 27829 & 26850 of 2019

rji(co)
nr 01/11/2019