

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.28242 of 2019

and

W.M.P.Nos.27917 & 27919 of 2019

M/s.Raja Enterprises

Rep. by its Partner B.Radhakrishnan

3-A, Annapoorani Ammal Layout

Pollachi, Coimbatore District.

...Petitioner

vs.

The Assistant Commissioner (ST)

Pollachi (East) Circle

Pollachi, Coimbatore District.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN No.33142242024/2015-2016 dated 07.08.2019 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.M.Hariharan
Additional Government Pleader

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order revising the assessment.

3. Heard both sides.

4. The main grievance raised in this writ petition is that the Assessing Officer has chosen to pass the impugned order, as if the petitioner has not filed any reply to the notice of

proposal, while in fact the reply dated 03.01.2019 was filed and the same was acknowledged at the office of the respondent on the same day. In support of such contention, the petitioner placed the said reply dated 03.01.2019 and the copy of the letter delivery book indicating the receipt of such reply on 03.01.2019, in the typed set of papers.

5. However, perusal of the impugned order would show that the Assessing Officer found that the dealer had not filed any reply. Going by the above facts and circumstances, it is seen that the above observation of the Assessing Officer is factually incorrect. Therefore, the matter has to go back to the Assessing Officer for redoing the assessment by considering the objections filed by the petitioner.

6. Accordingly, this Writ Petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the Assessing Officer to redo the assessment after considering the objections filed by the petitioner dated 03.01.2019. The petitioner shall furnish a copy of the said objections once again to the Assessing Officer within a period of two weeks from the date of receipt of a copy of this order. On receipt of such objections, the Assessing Officer shall pass fresh orders on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioner, within a period of four weeks thereafter. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CJ Conf)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (ST)
Pollachi (East) Circle
Pollachi, Coimbatore District.

+1cc to Mr.S.Ramanathan, Advocate, S.R.No. 82087
+1cc to the Special Government Pleader(Taxes), S.R.No. 82685

W.P.No.28242 of 2019

SV(CO)
GN(17/10/2019)