IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.30182 of 2019
and
W.M.P.No.30144 of 2019

D.Panneerselvam
Proprietor
M/s.Lakshmi Subathra Yarn Syndicate
16, West Hanumanthrayan Kovil Street
Erode - 638 001. ...Petitioner

vs.

The Assistant Commissioner (CT)
Brough Road
Erode - 638 001. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the order passed by the respondent in TIN:33053001244/2012-2013 dated 23.01.2015, quash the same and consequentially, direct the respondent to consider the objections dated 19.12.2014 filed by the petitioner before the respondent and pass fresh orders.

For Petitioner : Mrs.Niranjan Rajagopalan
For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

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

2. The petitioner is aggrieved against the order of assessment dated 23.01.2015 passed in respect of the assessment year 2012-2013.

3. Heard both sides.

4. The Assessing Officer passed the impugned order after recording that the petitioner having received the notice of proposal, did not file their objections. The grievance of the petitioner before this Court is that the said observation is factually incorrect, since the petitioner has filed their objections on 19.12.2014 and the same was received by the Assessing Officer on 22.12.2014 itself. In support of such contention, the objections dated 19.12.2014 and the proof of acknowledgment dated 22.12.2014 are placed in the typed set of papers. Therefore, it is contended that the Assessing Officer mechanically passed the impugned order without reference to the file as if the petitioner failed to file the objections.

5. The learned Additional Government Pleader fairly submitted that the matter may be remitted back to the Assessing Officer for reconsidering the issue afresh based on the objections already filed by the petitioner.

6. Considering the facts and circumstances, more particularly, the fact that the petitioner has already filed the objections dated 19.12.2014, which has not been taken into consideration by the Assessing Officer, this Writ Petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the Assessing Officer for redoing the assessment and to pass fresh orders on merits and in accordance with law, after giving due opportunity of hearing to the petitioner. The whole 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. It is made clear that this Court is not expressing any view on the merits of the claim made by the petitioner, as it is for the Assessing Officer to consider and decide the same. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

mk
To

The Assistant Commissioner (CT)
Brough Road
Erode - 638 001.
+1cc to Mr.G.R.Associates, Advocate SR.No. 88517
+1 cc to Spl Government Pleader(Taxes) Sr.No. 89253

W.P.No.30182 of 2019

A.SK(21/11/2019)