IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.03.2019

CORAM

THE HON'BLE Dr. JUSTICE ANITA SUMANTH

W.P.No.33899 of 2018
& W.M.P.No.39353 of 2018

Tvl.S.R.Precision Engineering
represented by its Managing Partner
Tvl.R.Rajasekaran
N:1, 3rd Street,
Achuthan Nagar, Ekkathuthangal
Chennai-600 032 ....Petitioner

--Vs--

The State Tax Officer,
(Formally Known as The Commercial Tax Officer)
Guindy Assessment Circle
No.46, Greenways Road,
R.A.Puram
Chennai-600 028
...Respondent

PRAYER in WPs: Writ Petitions filed under Article 226 of the Constitution of India praying for a writ of Certiorari calling for records in TIN/33920905711/2011-12 dated 15.11.2018 on the file of the respondent and quash the same as contrary to law.

For Petitioner :Mr.S.Ramanan

For Respondents : Mr.M.Hariharan
AGP

ORDER

The writ petitioner in the present writ petition challenges an order of assessment issued by the Commercial Tax Officer for the period 2011-12 dated 15.11.2018.

2. Heard Mr.S.Ramanan, learned counsel for the petitioner and Mr.M.Hariharan, Additional Government Pleader for the respondent.

3. A pre-assessment notice was issued by the Assessing Officer on 08.10.2018 to which the petitioner filed a reply on 08.11.2018 enclosing various documents in support of the returns filed.

4. Thereafter, the Assessing Officer has passed the impugned order on 15.11.2018, wherein he has taken into account the objections raised by the assessee and the materials produced by it along with the written objections in support of its stand. However, the limited plea before this Court is that no personal opportunity of hearing has been granted as per Section 27 of the Act. This Court has been taking the consistent view that the proviso to Section 27(3) which specifically requires reasonable opportunity of hearing to be granted to the petitioner, includes the opportunity of personal hearing.

5. Mr.Hariharan, learned counsel for the respondent fairly does not dispute this position. In the light of the aforesaid, the impunged order of assessment is set aside. The petitioner will appear before the Assessing Authority on 22.03.2019 with all materials in support of its stand. Seeing as the assessment is for the period 2011-12, the proceedings for assessment shall be completed expeditiously, in any event, within a period of four(4) weeks from the date of conclusion of personal hearing. This writ petition stands disposed of in the above terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
(Formally Known as The Commercial Tax Officer)
Guindy Assessment Circle
No.46, Greenways Road,
R.A.Puram
Chennai-600 028

+1cc to Mr.S.Ramanan, Advocate sr.no.23503
+1cc to Special Government Pleader(Taxes) sr.no.24329

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nr 15/03/2019