

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.44237 of 2016
and W.M.P.No.38081 of 2016

Tvl.CNP Pumps India Pvt. Ltd.,
rep. by its Authorized Signatory
Mrs.R.Manikandeswari,
4/67, Balakrishna Naicker Street,
West Mambalam,
Chennai-600 092. ..Petitioner

-Vs-

The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
230/4, Kalliamman Koil Street,
Virugambakkam,
Chennai-600 092. ...Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33171404364/2014-15 dated 05.10.2016 and to quash the same.

For Petitioner : Mr.S.Ramanan
For Respondent : Ms.G.Dhanamadhri, GA (T)

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. Through the impugned order dated 05.10.2016, the department was of the view that the stock transferred value is required to be assessed since the sale value is less than the stock transferred value and accordingly, brought the same to tax. Prior to the impugned order, the department had issued a notice of proposal dated 03.08.2016.

3. The learned counsel for the petitioner would submit that they had given their objections to the proposals on 21.09.2016 and had also produced the copy of the receipt acknowledged by

the respondents. Perusal of the objections raised by the petitioner would reveal that they had tried to substantiate that they are not liable to pay tax as demanded by the department. The learned counsel for the petitioner would submit that since the respondent had not considered their objections, the demand itself is liable to be set aside. In my view, if the department is given an opportunity to consider the objections raised by the petitioner pursuant to their proposal and thereafter take further course of proceedings, the ends of justice could be secured.

4. In the light of the above observations, the impugned order dated 05.10.2016, is hereby set aside and the matter is remanded back to the respondent herein for fresh consideration. The respondent herein, shall consider the objections raised by the petitioner dated 21.09.2016 and while considering the same, he shall extend due opportunity of personal hearing to the petitioner, if necessary through video conferencing. The petitioner is also at liberty to raise additional objections to the proceedings. The respondent shall endeavor to complete the proceedings, atleast within 60 days from the date of receipt of a copy of this order.

5. The Writ Petition stands disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

DP
To

The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
230/4, Kalliamman Koil Street,
Virugambakkam,
Chennai-600 092.

+1 cc to M/s.S.Ramanan, Advocate Sr.No. 26604
+1 cc to The Government Pleader, Sr.No. 26525

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RMP (03/09/2020)