

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.09.2020

CORAM

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.NO.4933 OF 2016

AND

W.M.P.Nos.4278 & 4279 OF 2016

M/s.P.S.K.Infrastructure Project Limited,
Rep.by its Manager, P.V.H.S.Kishore Babu,
No.26, Chari Street,
T.Nagar, Chennai - 600017.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Pondy Bazaar Assessment Circle,
3rd Floor, No.46, Pasumpon Muthuramalingam Salai,
(Greenways Road) Taluk Office Building,
R.A.Puram, Chennai - 600028.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the respondent in his Notice in TIN/33571522969/2013-14 dated 12.01.2016 and quash the same.

For Petitioner : Mr.K.R.Krishnan

For Respondents: Mr.A.N.R.Jayaprathap
Special Government Pleader

O R D E R

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

2. The pre-assessment notice for the assessment year 2013-14 is put under challenge in the present writ petition.

3. The grounds raised in the writ petition touches upon certain facts, which would be in-appropriate for the petitioner

to raise it by way of objections to the pre-assessment notice and as such, the writ petition is unwarranted. However, if the petitioner is granted liberty to put forth all their objections, by way of a reply to the pre-assessment notice dated 12.01.2016, the ends of justice could be secured. Since this Court intends to give a last opportunity to the petitioner to raise his objections, the grounds raised in the present writ petition are not answered and are kept open for the Assessing Office to consider.

4. In the light of the above observations, the petitioner is granted liberty to give a reply to the impugned pre-assessment notice dated 12.01.2016, within a period of 8 weeks from the date of receipt of a copy of this order. On such objections being filed, if any, the Assessing Officer shall consider the same on its own merits and take further course of proceedings in accordance with law, after giving due opportunity of personal hearing to the petitioner, if necessary through video conferencing. Such a proceeding shall be completed as expeditiously as possible.

5. The Writ Petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

hvk

To

The Assistant Commissioner (CT),
Pondy Bazaar Assessment Circle,
3rd Floor, No.46, Pasumpon Muthuramalingam Salai,
(Greenways Road) Taluk Office Building,
R.A.Puram, Chennai - 600028.

+1cc to Mr.K.R.Krishnan, Advocate, S.R.No.31479
+1cc to the Government Pleader, S.R.No.31556

W.P.No.4933 of 2016
and
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SSD(CO)
CS/15/10/2020