

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.16428 to 16431 of 2014
and
M.P.Nos.1, 1, 1 & 1 of 2014

M/s.Alfab Products,
Rep. by its Proprietor,
Mr.D.Inderchand Jain,
No.155/1, Nelson Manickam Road,
Choolaimedu, Chennai - 600 094.

... Petitioner
in all W.Ps.

vs.

1.The Assistant Commissioner (CT),
Vadapalani Assessment Circle,
No.1, Greams Road,
Chennai - 600 006.

2.The State of Tamilnadu,
Rep. by its Secretary,
Department of Commercial Taxes
& Registration,
Fort St. George, Chennai - 600 009.

... Respondents
in all W.Ps.

Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified, to call for the records of the first respondent in TIN/33211460893/2006-07, TIN/33211460893 /2007-08, TIN/33211460893/2008-09, TIN/33211460893/2009-10 dated 19.05.2014 and quash the same as illegal and unconstitutional.

For Petitioner : Mr.V.Sundareswaran in all W.Ps.

For Respondent : Mr.R.Swarnavel
Government Advocate (T) in all W.Ps.

C O M M O N O R D E R

By this common order, all the four Writ Petitions are being disposed.

2.Heard learned counsel for the petitioner and the respondents.

3.The petitioner was issued with four pre-assessment notices dated 07.12.2012 for the assessment years 2006-07 to 2009-10. The petitioner replied to the above notices by its separate replies dated 18.01.2013. After the replies were filed, fresh notices dated 10.02.2014 were issued for the respective assessment years. The petitioner filed its objections dated 28.02.2014 for the assessment years 2007-08 and 2007-08 and 2 separate objections dated 07.03.2014 for the other two assessment years. These were also acknowledged by the respondents in the tabal book of the petitioner on 07.03.2014.

4.However, the impugned orders dated 19.05.2014 have been passed without considering these objections filed by the petitioner on 07.03.2014. In the impugned orders, it is stated that though the petitioner was given an opportunity to file reply/objections, the petitioner did not avail of the same. It is also stated that the petitioner has not attended to the personal hearing fixed in the notices.

5.As the impugned orders have been passed without considering these objections of the petitioner though they were filed by the petitioner, I am of the view the impugned orders are liable to be quashed and remitted back the cases to the respondent to pass speaking orders within a period of 30 days from date of receipt of a copy of this order.

6.The present Writ Petitions stand allowed by way of remand. No cost. Consequently, connected Miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

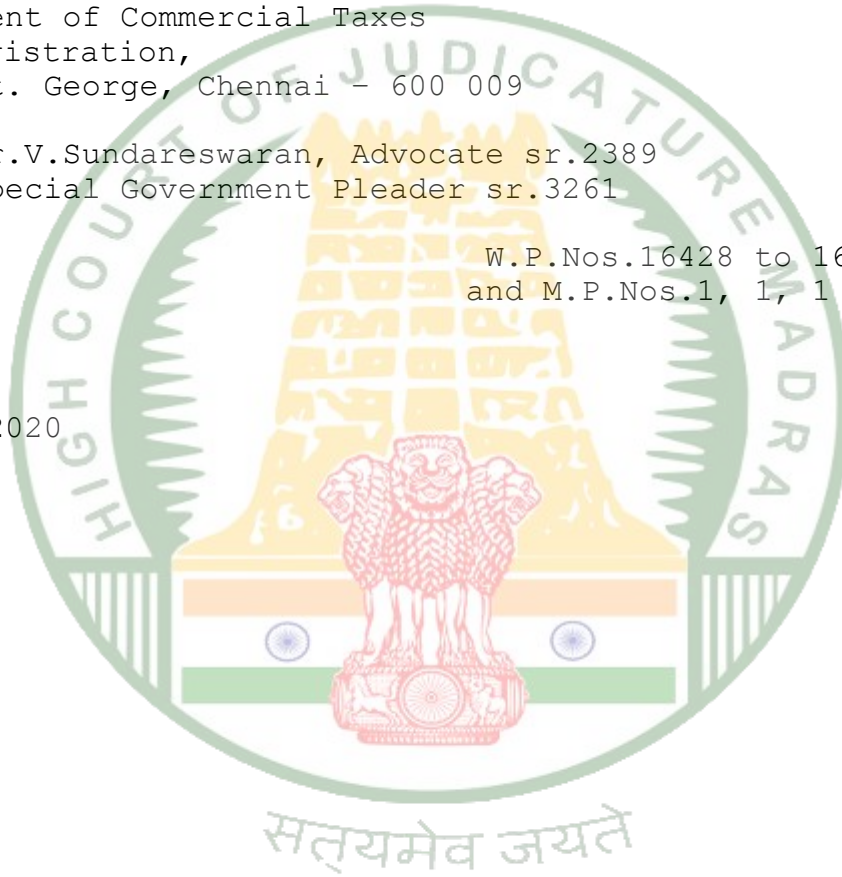
1.The Assistant Commissioner (CT),
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2.The Secretary,
State of Tamilnadu,
Department of Commercial Taxes
& Registration,
Fort St. George, Chennai - 600 009

+lcc to Mr.V.Sundareswaran, Advocate sr.2389
+lcc to Special Government Pleader sr.3261

W.P.Nos.16428 to 16431 of 2014
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rp(co)
nr 21/02/2020



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