

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 5016 of 2017

and

W.M.P.No.5280 of 2017

M/s. Krish Infotech India Pvt. Ltd.,
represented by its Director,
No.287, Waikiki Complex,
Purasawalkam High Road,
Chennai - 600 007. Petitioner

-vs-

- 1.The Assistant Commissioner (CT),
Purasawalkam Assessment Circle,
First Avenue, Anna Nagar East,
Chennai - 600 102.
- 2.The Assistant Commissioner (CT),
Choolai Assessment Circle,
Greams Road,
Chennai - 600 006. Respondents

Prayer:- Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the First Respondent in his proceedings in TIN. No.33980483728/2011-12, quash the order dated 09.01.2017 made therein.

For Petitioner : Mr. P.V. Sudhakar
For Respondents: Mr. R.Swarnavel
Government Advocate

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O R D E R
(through video conference)

Heard Mr. P.V. Sudhakar, Learned Counsel for the Petitioner and Mr. R.Swarnavel, Learned Government Advocate (Taxes) for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the order No.33980483728/2011-12, dated 09.01.2017 passed by the First Respondent revising deemed the assessment of the Petitioner for the year 2011-2012.

3. It has been brought to the notice of this Court that in furtherance to the bifurcation of the assessment circles, the files relating to the Petitioner had been transferred to the jurisdiction of the Second Respondent, who had earlier passed an order dated 29.02.2016 for the same period, which has been set aside by this Court by order dated 09.06.2016 in W.P. Nos. 19397 and 19398 of 2016 and the matter has been remitted to the Second Respondent to consider the matter afresh, and that final orders are yet to be passed in the matter. It appears that in the meanwhile, the First Respondent has issued the impugned order revising the deemed assessment of the Petitioner for that period.

4. Having due regard to the fact that the First Respondent ceased to have jurisdiction in respect of Petitioner for the said period, the impugned order cannot be sustained. Accordingly, the impugned order in TIN No.33980483728/2011-12, dated 09.01.2017 passed by the First Respondent is quashed and the First Respondent shall forthwith transmit all files relating to the assessment of the Petitioner for the relevant period to the Second Respondent. It shall be incumbent upon the Second Respondent, after affording full opportunity of hearing to the Petitioner, deal with each of the contention raised in the explanation submitted by the Petitioner and shall in a comprehensive manner, pass reasoned order on merits in accordance with law and communicate the decision taken to the Petitioner under written acknowledgment.

The Writ Petition is ordered on the aforesaid terms. Consequently, the connected Miscellaneous Petition is closed. No costs.

सत्यमेव जयते
-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

Msm/dm

To

1. The Assistant Commissioner (CT),
Purasawalkam Assessment Circle,
First Avenue, Anna Nagar East,
Chennai - 600 102.

2.The Assistant Commissioner (CT),
Choolai Assessment Circle,
Greams Road,
Chennai - 600 006.

+1 CC to The Special Government Pleader(T) sr 34725.

W.P. No. 5016 of 2017

SRA(CO)
SP(03/11/2020)



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