IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2021

CORAM

THE HON'BLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.No.25932 of 2016

P.P.Products Pvt. Ltd.
(Represented by
PRADEEP KUMAR AJITSARIA)
Vadakarai Grand Lane
Gandhi Nagar
Redhills,
Chennai - 600 052. ... Petitioner

Vs

1. The Commercial Tax Officer
(Enforcement) Roving Squad
Villupuram.

2. The Assistant Commissioner (CT)
Madhavaram Assessment Circle. ... Respondents

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 files of the first respondent herein in G.D.No.1145 of 2016-17, dated 14.07.2016 and quash the same.

For Petitioner : Mr.V.Srikanth

For Respondents : Mr.V.Veluchamy
Government Advocate

ORDER

The Order dated 14.07.2016, passed by the first respondent is sought to be quashed in the present Writ Petition.

2. The learned counsel for the petitioner made a submission that the Order of Detention passed on 13.07.2016 is untenable, as the genuinity of the transactions were not verified before such Detention Order is passed. In view of the fact that the

Detention Order is passed based on certain incorrect facts and circumstances, the subsequent notice is also liable to be set aside.

3. The learned Government Advocate appearing on behalf of the respondents states that now the matter is to be adjudicated by the Assessing Officer/second respondent and petitioner in the event of producing all the original documents and evidences, the Authorities have to consider the same and pass an Assessment Order by following the procedures as contemplated.

4. Considering the submissions made by either of the parties to the lis on hand, this Court is of the considered opinion that the Order of Detention was passed in the year 2016 and five years lapsed. The learned counsel for the petitioner states that subject to the writ petition, the petitioner has paid the demanded tax.

5. This being the factum, the disputed facts are to be adjudicated by the Assessing Officer. Accordingly, the petitioner is directed to submit all the original documents, evidences along with the objections, if any to the Assessing Officer/second respondent within a period of four weeks from the date of receipt of a copy of this order. On receipt of any such documents, evidences and objections, the Assessing Officer/second respondent is directed to consider the same on merits and in accordance with law and by affording opportunity to the petitioner and if a request is made for personal hearing, the said opportunity should also to be provided to the petitioner and thereafter, pass final orders as expeditiously as possible.

6. With these directions, the Writ Petition stands disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

Pns/Kbs

To

1.The Commercial Tax Officer,
(Enforcement) Roving Squad,
Villupuram.

2.The Assistant Commissioner (CT),
Madhavaram Assessment Circle.

+1cc to Mr.V.Srikanth, Advocate Sr No.43830
+1cc to Special Government Pleader (Taxes) Sr No.44003

W.P.No.25932 of 2016

SSI (CO)
PR (22/09/2021)