



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.08.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

Writ Petition Nos.17201, 17204, 17207 and 17211 of 2021
and WMP Nos.18216, 18217, 18220 and 18224 of 2021

M/s.India Pistons Ltd.,
represented by its Director
Huzur Garden, Sembium,
Chennai - 600 011.

...Petitioner in the above W.Ps

Vs

The Assitant Commissioner,
Sembium Assessment Circle,
Chennai - 600 099.

...Respondent in the above W.Ps

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in TIN/33211040010/2011-12, 2010-11, 2012-13 and 2013-14 -CST/27502/2011-12, 2010-11, 2012-13 and 2013-14 quash the notices, all dated 16.07.2021 issued therein.

For Petitioner : Mr.R.L.Ramani
Senior Counsel
for Mr.B.Raveendran

For Respondent : Mr.TNC.Kaushik
Government Advocate

C O M M O N O R D E R

Mr.TNC.Kaushik, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter finally. Hence, by consent of both sides, these Writ Petitions are taken up for final disposal even at the stage of admission.

2. The challenge in this batch of Writ Petitions is to four notices, all dated 16.07.2021, for the periods 2010-11 to 2013-14. According to the learned senior counsel appearing for the learned counsel for the petitioner on record, all the issues



that are raised in the notices are covered in favour of the petitioner by orders of this Court as well as the Honourable Supreme Court.

3. However, as rightly pointed out by the learned Government Advocate for the respondent, since what is impugned in these Writ Petitions are only notices, it would be more appropriate for the petitioner to appear before the Assessing Authority and produce all materials including case law to substantiate its submission that the pre-assessment proposals are not liable to be proceeded with by the Officer. In fact, under the impugned communications the Assessing Authority has extended an opportunity of personal hearing to the petitioner. However, such opportunity has been extended without any date fixed for the personal hearing.

4. In my view, any order of personal hearing, to be effective, must be fixed by date and time. Thus, let a hearing notice be issued by the Assessing Authority specifying the date and time for the appearance of the petitioner, the petitioner heard, its submissions including written submissions considered and speaking orders of assessment passed thereafter. This exercise should be completed within a period of six (6) weeks from today.

5. These Writ Petitions are disposed of in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

The Assitant Commissioner, (CT)
Sembium Assessment Circle, Chennai - 600 099.

+1cc to M/s.B.Raveendran, Advocate, S.R.No.41137/2021

+1cc to the Special Government Pleader (Taxes), S.R.No.41837/2021

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AK(CO)

RGA(01/09/2021)