



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.05.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.NOS.13336 & 13337 OF 2022  
AND  
W.M.P.NOS.12603 & 12604 OF 2022

M/s.Bright Foundaries Coimbatore Private Limited,  
Represented by its Joint Managing Director,  
S.Balraj,  
No.33, Maheswari Nagar,  
3<sup>rd</sup> Street, Peelamedu,  
Coimbatore - 641 004.

... Petitioner in both W.Ps

Vs

The Assistant Commissioner (CT),  
Peelamedu North Circle,  
Coimbatore.

... Respondent in both W.Ps

Prayer in W.P.No.13336 of 2022: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN:33352122453/2013-2014 and quash the order dated 05.05.2022 passed therein.

Prayer in W.P.No.13337 of 2022: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN:33352122453/2014-2015 and quash the order dated 05.05.2022 passed therein.

For Petitioner : Mr.B.Raveendran  
(in both W.Ps)

For Respondent : Mr.Richardson Wilson  
(in both W.Ps) Additional Government Pleader



COMMON ORDER

Mr. Richardson Wilson, learned Additional Government Pleader takes notice on behalf of the respondent.

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2. After hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, these Writ Petitions are disposed at the time of admission, in the light of the fact that the impugned orders dated 05.05.2022 for the Assessment Years 2013-2014 and 2014-2015 have been passed without issuing the pre-assessment notice to the petitioner. Under these circumstances, the impugned orders for the Assessment Years 2013-2014 and 2014-2015 stand quashed. The impugned orders shall be treated as pre-assessment notices.

3. The petitioner is directed to file a reply to the same within a period of thirty days from the date of receipt of a copy of this order. After hearing the petitioner, the respondent shall endeavour to pass final assessment orders within a period of three months, thereafter.

4. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-  
Assistant Registrar/Vacation Officer

//True Copy//

Sub Assistant Registrar

jd/arb

To

The Assistant Commissioner (CT),  
Peelamedu North Circle,  
Coimbatore.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.31721  
+1cc to the Special Government Pleader(Taxes), S.R.No.31777

W.P.Nos.13336 & 13337 of 2022  
and  
W.M.P.Nos.12603 & 12604 of 2022

MG(CO)  
RLP(31/05/2022)