IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.06.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.12837 of 2023 &
WMP.Nos.12631 to12633 of 2023

D.Udayakumar ... Petitioner

Vs

1. The Commercial Tax Officer,
   Cholavaram Assessment Circle,
   Room No.109, 1st Floor,
   Integrated Commercial Taxes Building,
   Wall Tax Road, Chennai – 600 003.

2. The Branch Manager,
   State Bank of India
   Edayanchavadi,
   Tiruvallur District – 600 013.

... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of the 1st respondent in its impugned proceedings made in TIN/33281703403/2015-16 dated 09.09.2022 and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : No appearance

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader - R1

<u>O R D E R</u>

The petitioner is called absent. On 25.04.2023, the following order was passed:

Mr.C.Harsha Raj, learned Additional Government Pleader accepts notice for the respondents and is assisted by the Assessing Officer present in Court.

2. The challenge is to an order of assessment dated 09.09.2022 and it is belated. However, the impugned order denies credit of Tax Deducted at Source (TDS) on the ground that the original of the TDS certificates were not produced. Only copies of the same were furnished, though sufficient opportunities have been afforded to the petitioner to produce the originals and hence the Assessing Authority cannot really be faulted on this score.

3. Be that as it may, since the petitioner states that he is now in possession of the requisite TDS certificates in original, he is permitted to appear before the Assessing Authority on Thursday, the 4th of May, 2023 at 10.30 a.m. without expecting any further notice in this regard along with all the originals and any other materials in support of his claim of TDS.

4. Upon verification of the same, the Assessing Authority will, if satisfied with the documents to be filed, revise the order of assessment in accordance with law.

5. As a measure of recovery, the bank account of the petitioner has not only attached but some amounts are stated to be appropriated. In light of the order now passed, while the bank attachment shall continue, let there be no further appropriation till the next date of hearing.

6. List on 14.06.2023 for production of fresh orders, if revised.

2. Today, Mr.C.Harsha Raj, learned Additional Government Pleader for R1 would submit that after hearing the petitioner, the TDS certificates that were additionally produced have been taken note of by the Assessing Authority, who vide order dated 19.05.2023, has revised the earlier order, impugned in this Writ Petition. A copy of the said order is stated to have been served upon the petitioner as well.

3. In the absence of learned counsel for the petitioner, a copy of the aforesaid order is not provided to the learned counsel on record for the petitioner for his records.

Dr.ANITA SUMANTH,J.

4. With this, the demand raised in original order of assessment dated 09.09.2022, which is impugned in this Writ Petition, stands revised and this Writ Petition stands disposed, as are the connected Miscellaneous Petitions. No costs.

sl **14.06.2023**

Index : Yes / No
Speaking Order / Non Speaking Order
Neutral Citations: Yes/No

To

1. Deputy Commissioner (CT) (Appeal)
   Chennai - I
   C.T. Building Annexure 3rd floor
   Greams Road, Chennai - 600006.

2. Assistant Commissioner (ST)
   Vanagaram Assessment Circle
   No.4/109, Bangalore NH Road
   Chennai - 600 123

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