IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 07.08.2024

CORAM
THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

WA.No.2902 of 2012

1.The District Valuation Officer,
Valuation Cell, Income Tax Department,
611, Anna Salai,
Chennai-600 006.

2.The Asst. Comr. of Income Tax,
Company Circle - I (3)
121, M.G. Road,
Nungambakkam,
Chennai-34. ... Appellants

Vs

M/s.Cavin Kare Pvt. Ltd.,
Registered under the provisions
of Indian Companies Act 1956
Represented by its Managing Director
C.K.Ranganathan
"Cavin Ville"
12, Cenotaph Road,
Chennai-18. ... Respondent

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 27.04.2012 passed in W.P.No.25257 of 2011 and allow the above Writ Appeal.

For Appellants : Mr.AN.R.Jayapratap
Junior Standing Counsel

For Respondent : Mr.R.Sivaraman

JUDGMENT

(Judgment of the Court was delivered by Dr.ANITA SUMANTH,J.)

The Income-Tax department challenges an order dated 27.04.2012 allowing the writ petition filed by the petitioner, a company registered under the provisions of the Companies Act 1956, that was aggrieved by a communication issued by the District Valuation Officer(DVO)/R1 on 08.07.2011.

2. In the considered view of this Court, the writ petition need hardly have challenged the impugned communication as it is only a letter calling for production of certain particulars. The letter is extracted below in the interests of completion of narration:-

'GOVERNMENT OF INDIA,
MINISTRY OF FINANCE: DEPARTMENT OF REVENUE,
INCOME TAX DEPARTMENT: VALUATION CELL,
611, ANNA SALAI, 5th FLOOR, KANNAMMAI BUILDING,
CHENNAI-600 006.

F.No. DVO/MDS/WT(7)/2009-10 *Dated 08-07-2011*

To
M/s Cavin Kare Pvt Ltd.,
"Cavin Ville"
12, Cenotaph Road
Chennai: 18.

Sir,

Sub:- Valuation of the Immovable properties owned by M/s Cavin Kare Pvt. Ltd., "Cavin Ville", 12, Cenotaph Road, Chennai- 18 - Asst. Year 2002-03 to 2009-10.

Ref:- (i) Letter of Assistant Commissioner of Income Tax, Company Circle-I(3), Chennai: 34 dated 21-12-2009.
(ii)This office letter of even number dated 25-6-09 addressed to you asking for certain details.
(iii)Your Auditor's letter dated 10-02-2010.
(iv)ACIT, Company Circle-I(3), Chennai: 34 letter No.Co.Cir.I(3)/2011-12 dated 29-4-2011 requesting this office to forward the Valuation report urgently.

The details called for vide this letter referred at (ii) above have not yet been furnished by your office. You are once again requested to furnish the details within two weeks of receipt of this letter to this office so as to enable us to inspect the properties mentioned above. If there is no response from you within two week's time, I would inspect the properties suo-moto invoking the powers vested on me under Rule 16 of Order No.265 of the first Schedule to the Civil Procedure Code, 1908 read with section 131 of the I.T. Act, 1961.

Yours faithfully,
sd/-
District Valuation Officer
Valuation Cell, Income Tax Department,
Chennai-6.

Copy to: The Assistant Commissioner of Income Tax, Company Circle I(3), Chennai. He is requested to pursue the assessee for submission of details.

District Valuation Officer'

3. The officer has called upon the writ petitioner to furnish particulars to enable his inspection of certain properties. The impugned communication is not a summon either under the Income Tax Act or the Wealth Tax Act and instead of responding to the same the petitioner has chosen to approach this Court. The apprehension appears to be that proceedings were being contemplated for re-assessing the returns of wealth filed by it for the years 2002 – 2003 to 2009 – 2010 and the impugned communication was a precursor to the same.

4. However, the limitation in respect of re-assessments for 2003 – 2004 to 2006 – 2007 had expired even when the impugned communication was issued and as far as the re-assessment for A.Y. 2002 – 2003 is concerned, proceedings for re-assessment had already been initiated by the revenue. Thus, it is only in respect of the years 2007 – 2008, 2008 – 2009 and 2009 – 2010 that the respondent could have taken action to re-assess wealth and that could have been done with or without the impugned communication.

5. Hence, we find the exercise a fruitless one. That apart, the writ order has been passed on 27.04.2012 and we, today pass this order after a elapse of 12 years. There has been no interim stay granted pending this writ appeal and hence, the ap-

pellants were well positioned to have taken action for re-assessment, even pending writ appeal, which they have not chosen to do.

6. The writ Court has allowed the writ petition quashing the impugned communication by way of a detailed order and no infirmity is pointed in the conclusion that the impugned communication cannot be sustained and ought to be quashed.

7. In light of the discussion supra, this writ appeal is dismissed. No costs.

(A.S.M.,J) (G.A.M.,J)

07.08.2024

Index: Yes/No
Neutral Citation : Yes
Speaking Order : Yes
mpl

Dr.ANITA SUMANTH,J
AND

G.ARUL MURUGAN,J.

mpl

WA.No.2902 of 2012

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