

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2014

Coram

THE HONOURABLE MR. JUSTICE B.RAJENDRAN

W.P. No. 4030 to 4034 of 2014

M.T.L. Instruments Private Limited
Represented by its Director
I. Syed Sajiadh Ali
No.3, OMR Road, Sholinganallur
Chennai - 600 119

...Petitioner in
all the petitions

Versus

Assistant Commissioner (CT)
Thiruvannamiyur Assessment Circle
No.98, A.V. Church Road
Besant Nagar, Chennai - 600 090

...Respondent in
all the petitions

WP No. 4030 of 2014:- Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari calling for the impugned proceedings of the respondent passed in TIN No.33320920785 of 2006-2007 dated 27.12.2013 and quash the same.

WP No. 4031 of 2014:- Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari calling for the impugned proceedings of the respondent passed in TIN No.33320920785 of 2007-2008 dated 27.12.2013 and quash the same.

WP No. 4032 of 2014:- Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari calling for the impugned proceedings of the respondent passed in TIN No.33320920785 of 2008-2009 dated 27.12.2013 and quash the same.

WP No. 4033 of 2014:- Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari calling for the impugned proceedings of the respondent passed in TIN No.33320920785 of 2009-2010 dated 27.12.2013 and quash the same.

WP No. 4034 of 2014:- Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari calling for the impugned proceedings of the respondent passed in TIN No.33320920785 of 2010-2011 dated 27.12.2013 and quash the same.

For Petitioner : Mr. Arvind P. Datar, Senior Counsel
for Mr. B. Raghavan
in all the writ petitions

For Respondents : Mr. Jayaprathap
Additional Government Pleader
in all the writ petitions

COMMON ORDER

The petitioners have come forward with these writ petitions challenging the proceedings dated 27.12.2013 of the respondent for the assessment years 2006-2007 to 2010-2011 for five assessment years.

2. The learned senior counsel appearing for the petitioners attacked the impugned orders only on the ground that the assessing officer, without independently applying his mind has passed the impugned orders by solely relying upon the audit objections, which is legally impermissible. The learned counsel for the petitioners further submit that the respondent, without even considering the objections filed by the petitioner, has passed the impugned orders and they are legally not sustainable. It is also submitted that the petitioners sought for certain documents from the respondent, but the same were not furnished to them before passing the impugned orders. Notwithstanding the above submission, the learned senior counsel for the petitioners submit that the petitioners, in order to show their bonafide, are ready to deposit 10% of the tax amount in each case in two instalments and prayed this Court to allow the writ petitions.

3. On the contrary, the learned Additional Government Pleader appearing for the respondents would contend that the respondent has passed the impugned orders by taking into account the objections raised by the petitioners and also the audit objections and therefore, he prayed for dismissal of the writ petitions.

4. I heard the counsel for both sides and perused the materials placed on record. It is seen from the records that the respondent heavily relied on the directions issued by the enforcement officials instead of independently applying its mind and rendering an assessment on its own. Therefore, the impugned orders are liable to be set aside. However, taking into consideration the submission of the learned senior counsel for the petitioner, the petitioners are directed to pay 5% of the tax amount in each of the case on or before 15.07.2014 and the balance 5% shall be paid on or before 15.08.2014.

5. In the light of the above, the impugned orders are set aside and the writ petitions are allowed in the above terms. No costs. The matters are remanded back to the respondent for fresh consideration. The respondent is directed to pass orders afresh on merits and in accordance with law after affording an opportunity of

hearing to the petitioners. The respondent is also further directed to furnish the copies of the documents, if any, sought for by the petitioners before passing orders afresh. Consequently connected MP Nos. 1 to 1 of 2014 are closed.

Sd/-
Asst. Registrar[CS-IV]
DT/-17.7.2014.

/True Copy/

Sub Asst. Registrar.

rsh

To

Assistant Commissioner (CT)
Thiruvannamiyur Assessment Circle
No.98, A.V. Church Road
Besant Nagar, Chennai - 600 090

1 cc to Spl. Government Pleader, (Taxes), Sr.No.28052
+ 5 ccs to Mr. R. Raghavan, Advocate, Sr.No.28097

pa(co)
gkg.18.7.2014

WP No. 4030 to 4034/2014

सत्यमेव जयते
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