

(2011) 04 MAD CK 0199

In the Madras High Court

Case No : Writ Petition No. 10853 of 2011 and M.P. No's. 1 and 2 of 2011

Mahavir Metals India

APPELLANT

Vs

The Assistant Commissioner (CT)

RESPONDENT

Date of Decision : 26-04-2011

Acts Referred:

Citation : (2011) 04 MAD CK 0199

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : C. Rekha Kumari, for the Appellant; R. Mahadevan, AGP (T), for the Respondent

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing on behalf of the Petitioner and the learned Additional Government Pleader (Taxes), appearing on behalf of the Respondent.

2. The main contention of the learned Counsel appearing on behalf of the Petitioner is that the Respondent had passed the impugned order, dated 18.03.2011, without giving an opportunity to the Petitioner to file its objections. The Petitioner has stated that the pre-assessment notice, dated 15.02.2011, had been issued by the Respondent, asking the Petitioner to raise its objections, within 15days from the date of receipt of such notice. The said notice had been received by the Petitioner, on 05.03.2011, and therefore, the last date for filing the objections was 20.03.2011. However, the Respondent had passed the impugned order on 18.03.2011 itself.

3. In such circumstances, this Court finds it appropriate to set aside the impugned order of the Respondent, dated 18.03.2011. The Petitioner shall file its objections to the pre-assessment notice, dated 15.02.2011, along with the necessary documents to substantiate the claims made by the Petitioner, within a period of 15days from the date of receipt of a copy of this order. On receipt of the objections, as well as the documents to be filed by the Petitioner, the

Respondent shall consider the same and pass appropriate orders thereon, on merits and in accordance with law, within a period of 6 weeks thereafter.

The writ petition is ordered accordingly. No costs. Consequently, connected miscellaneous petitions are closed.