
(2011) 04 MAD CK 0200

In the Madras High Court

Case No : Writ Petition No. 10740 of 2011 and M.P. No's. 1 and 2 of 2011

Tvl. We Win Knit Exports

APPELLANT

Vs

The Assistant Commissioner (CT)

RESPONDENT

Date of Decision : 26-04-2011

Acts Referred:

Citation : (2011) 04 MAD CK 0200

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : K.R. Krishnan, 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 learned Counsel appearing on behalf of the Petitioner had stated that the Petitioner had filed its objections, dated 22.07.2010, for the pre-assessment notice, dated 12.05.2010. Even though the Respondent had received the objections sent by the Petitioner, on 24.06.2010 and 22.07.2010, the same had not been considered by the Respondent before he had passed the impugned order, dated 15.03.2011.

3. The learned Additional Government Pleader (Taxes), appearing on behalf of the Respondent, had submitted that the impugned order, dated 15.03.2011, may be set aside, giving an opportunity to the Petitioner to file its objection to the pre assessment notice, dated 12.05.2010, within a specified period, and on receipt of such objections, the Respondent may be directed to consider the same and pass appropriate orders thereon, within a specified period, as directed by this Court.

4. In view of the submissions made by the learned Counsels appearing on behalf of the Petitioner, as well as the Respondent, the impugned order of the Respondent, dated 15.03.2011, is set aside. The Petitioner is permitted to file its

objections to the pre-assessment notice, dated 12.05.2010, within a period of 15 days from the date of receipt of a copy of this order. On receipt of the objections 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 four weeks thereafter.

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