Ms Ensemble Infrastructure Vs. the Assistant Commissioner.

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SooperKanoon Citation : sooperkanoon.com/925988

Court : Chennai

Decided On : Mar-14-2012

Judge : M.Jaichandren, J.

Appeal No. : W.P.No.4697 of 2012 and M.P.No.1 of 2012

Appellant : Ms Ensemble Infrastructure.

Respondent : The Assistant Commissioner.

Advocate for Pet/Ap. : Mr.R.Kumar, Adv

Judgement :

Prayer:

Writ Petition filed under Article 226 of Constitution of India praying for issuance of Writ of Certiorari to call for the records of the respondent in TNGST/1282266/2005-06, dated 20.12.2011 and quash the impugned proceedings, dated 20.12.2011.

ORDER

1. Heard the learned counsel appearing for the petitioner, as well as the learned counsel appearing on behalf of the respondent.

2.The main contention of the learned counsel appearing on behalf of the petitioner is that the revision of assessment order, dated 20.12.2011, had been passed by the respondent, regarding the payment of additional sales tax, without issuing a Revision Notice to the petitioner.

3.A counter affidavit had been filed on behalf of the respondent stating that a Pre-revision Notice, dated 18.07.2011, had been issued to the petitioner, by speed post. However, it had been returned, by the postal authorities, with the endorsement Left . Thereafter, the respondent had attempted to serve notice on the petitioner, at the changed address, from where the petitioner was carrying on business. However, the notice could not be served on the petitioner, at the new address in T.N.Nagar, Chennai, from where the petitioner was carrying on business. Thereafter, the original Assessment Order had been sent to the Head Office address of the petitioner, at Mumbai. In circumstances, the Revised Assessment Order for the assessment year 2005-2006, had been passed by the respondent, on 20.12.2011.

4.At this stage of the hearing of the writ petition, the learned counsel appearing on behalf of the petitioner had submitted that a copy of the Revision Notice, dated 18.07.2011, would be collected, by the petitioner, from the office of the respondent, within a period of seven days from today. Thereafter, the petitioner shall file its objections to the said notice, within a period of four weeks thereafter.

5.In view of the said submissions made by the learned counsel for the petitioner, the petitioner is directed to file its objections to the Pre-Revision Notice, dated 18.07.2011, within a period of six weeks from today. 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 eight weeks thereafter.

6.The writ petition is disposed of in the above terms. No costs. Consequently connected Miscellaneous Petition is closed. 14.03.2012