

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4595 of 2014
and
W.P.Nos.19323 and 19324 of 2013
M.P.No.1 of 2014
and M.P.No.1 of 2013

M/s.Shriram EPC Limited,
Rep. By its Chief Financial Officer,
18/3, Rukmani Lakshmipathi Road,
Egmore, Chennai - 600 008.

... petitioner in
all the W.Ps'.

Versus

- 1.The Commercial Tax Officer,
Egmore II Assessment Circle,
Chennai.
- 2.The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.

... Respondent in
all the W.Ps'.

Common Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, calling for the records of the 1st respondent in TIN.33640541242/2010-11, TIN.33640541242/2008-09 and TIN.33640541242/2009-10 and quash the order dated 23.01.2014 and 24.06.2013 respectively.

For petitioner : Mr.B.Raveendran
in all W.Ps'.

For Respondent : Mr.Manoharan Sundaram,
in all W.Ps'. Addl. Govt. Pleader (T)

COMMON ORDER

When this writ petition was taken up on 24.02.2015, the learned counsel for the petitioner submitted that this writ petition may be disposed of on the similar order dated 17.07.2013 made in W.P.Nos.19323 and 19324 of 2013 and the said order is extracted hereunder:

“Heard the learned counsel for the petitioner.

2.The order of assessment passed by the respondents is impugned in these two writ petitions primarily on the ground that the objection submitted by the petitioner was not considered. The second ground related to failure on the part of the respondents to provide an opportunity of hearing.

3.The petitioner filed a detailed objection to the show cause notice issued by the respondents. While submitting reply to the show cause notice, the petitioner categorically stated that the respondents wrongly presumed that they have produced electrical energy out of the windmills purchased by them.

4.The impugned order does not contain any indication that the objection was considered by the respondent. Moreover, no opportunity of hearing was given to the petitioner inspite of the demand made by the petitioner.

5.Mr.A.R.Jayapratap, learned Government Advocate (Tax) takes notice on behalf of respondents and seeks time to get instructions.

6.Post on 19.08.2013.

7.There shall be an order of interim stay of all further proceedings pursuant to the impugned orders in the meantime.”

2. However, later it was brought to the notice of this Court that the so called similar order relied on the petitioner was only an interim order. The matter has been ordered to be listed today under the caption for being mentioned. Today when the matter is taken up, the learned counsel for the petitioner has submitted that though it is an interim order, it would suffice to treat the said order as final order and dispose of the writ petition by directing the respondents to pass fresh orders after hearing the petitioner.

3. Accordingly, these writ petitions are disposed of by directing

the respondents to pass fresh orders, after affording an opportunity to the petitioner, who shall appear in person and file objections if any, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

25.02.2015

Index : Yes/No
Internet : Yes/No

vsm

To

- 1.The Commercial Tax Officer,
Egmore II Assessment Circle,
Chennai.
- 2.The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.

S.VAIDYANATHAN, J.

vsm

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and
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