

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2015

Coram

The Hon'ble Mr. Justice T.RAJA

W.P.Nos.11553 to 11556 of 2015
and
M.P.Nos.1 and 1 of 2015

M/s.Palladium Infrastructure & Projects
Ltd., Civil Work Contractors
rep. By its Authorised Signatory
R.Thiayarajan ... Petitioner in
all the W.Ps

Vs.

The Assistant Commissioner (CT),
Guindy Assessment Circle,
No.46, Greenways Road,
Chennai - 28. ... Respondent in
all the W.Ps

Petitions filed under Article 226 of the Constitution of India
praying to issue a writ of certiorarified mandamus to call for the
records of the respondent in TIN/33150906571/2010-11,
TIN/33150906571/2011-12, TIN/33150906571/2012-13 and
TIN/33150906571/2013-14 respectively quash the impugned orders dated
30.03.2015 and further direct the respondent to grant a reasonable
opportunity including personal hearing and thereafter pass orders in
accordance with law under the provisions of the Tamil Nadu Value
Added Tax Act, 2006.

For Petitioner .. Mr.V.Sundareswaran in
all the W.Ps

For Respondent .. Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader (T)
in all the W.Ps

COMMON ORDER

These four writ petitions are filed by the petitioner,
challenging the impugned orders passed by the Assistant Commissioner
(CT), Guindy Assessment Circle, Chennai.

2.The grievance of the petitioner is that though they have requested time till 20.04.2015 to submit their objections vide representation dated 25.03.2015, the respondent, without considering the same, passed the impugned orders. The petitioner was under the bonafide impression that since time was requested till 20.04.2015 for filing entire records and other relevant documents, the respondent would not pass any order. But, all of a sudden, the respondent passed the impugned orders dated 30.03.2015, thereby taking away the valuable right of the petitioner to submit their objections.

3.Heard Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who takes notice for the respondent. He would fairly submit that when the petitioner requested for time till 20.04.2015, the respondent could have rejected it, before passing the impugned order.

4.In this case, without passing any order on the representation of the petitioner seeking time till 20.04.2015, the respondent passed the impugned orders. Therefore, this Court is of the view that the impugned orders are liable to be set aside. Accordingly, the impugned orders are set aside and the matter is remanded back to the respondent for fresh consideration. The petitioner is given two weeks time to file all the records and the relevant documents and on receipt of the same, it is open to the respondent to pass speaking orders. The writ petitions are disposed of accordingly. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

mmi

To

The Assistant Commissioner (CT),
Guindy Assessment Circle,
No.46, Greenways Road, Chennai - 28.

+ 1 cc to Mr.V.Sundareswaran, Advocate Sr.21618
+ 1 cc to the Government Pleader Sr.21848

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GP(CO)
Eu 20.05.2015