

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 22.04.2015

CORAM

THE HONOURABLE MR. JUSTICE T.RAJA

W.P.No.11674 of 2015 &

M.P.No.1 of 2015

M/s. Four Star Leathers
rep. By its Proprietor,
No.5/1, Mirdeen Street,
Vaniyambadi - 635 751.
Vellore District.

...Petitioner

Versus

Assistant Commissioner, (CT),
Vaniyambadi Assessment Circle,
Vaniyambadi.

.. Respondent

Prayer: Writ petition is 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 and to quash the assessment proceedings in TIN No.33494643115/2012-13 dated 20.02.2015 and direct the respondent to pass fresh orders by providing the details of purchases available as per the departmental website and also to provide an opportunity of personal hearing

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.S.Kanmani Annamalai

Additional Government Pleader

O R D E R

This Writ Petition is directed against the impugned order dated 20.02.2015 passed by the Assistant Commissioner (CT), Vaniyambadi Assessment Circle, Vaniyambadi, inter alia that the respondent while passing the impugned order, without giving the details of the alleged purchases taken from the Departmental Website, has refused to furnish the particulars and documents relied upon by him, even though the petitioner specifically and repeatedly asked for the same.

2. When no details like the name of the sellers, commodity, invoice number and value are furnished to the petitioner, the respondent ought not to have issued the impugned order, while confirming the notice without giving details about the mismatch of the alleged purchases.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent, after going through the impugned order, is unable to give any explanation whatsoever to the

specific points urged in the Writ Petition, namely, with regard to non-furnishing of the details about the sellers, commodities, invoice and value. Therefore, this Court is of the view that the principle of natural justice having been violated, the impugned order is liable to go. That apart, it is also not known on what basis he has come to the conclusion. At the least, I can only say that nowhere any single reason has been mentioned.

4. In view of all the above, the impugned order is set aside and the same is remanded back to the respondent to furnish all the details asked for by the petitioner within ten days from the date of receipt of a copy of this order. Thereafter, on submitting reply, if any, from the petitioner's side, by giving reasonable opportunity of hearing, the respondent is directed to pass appropriate orders on merits and in accordance with law.

5. With the above direction, the Writ Petition is allowed. No Costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

tsi/ds

To

Assistant Commissioner, (CT),
Vaniyambadi Assessment Circle,
Vaniyambadi.

+ 1 cc to Mr.C.Baktha Siromoni, Advocate SR.21976

+ 1 cc Government Pleader Sr.22130

TM(CO)
EU 11.05.2015

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