

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.13660 of 2015

Lehanaa Enterprises Private Limited

represented by its Director

T.S.P.Kannappan

No.9/111, Kalidas Road

Ramnagar

Coimbatore 641 009

.. Petitioner

-vs-

The Assistant Commissioner (CT)

Ramnagar Circle

Coimbatore 641 018

.. Respondent

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorari, calling for the records on the files of the respondent herein in TIN No.33021982615/2014-15 dated 23.04.2015, quash the same.

For Petitioner :: Mr.N.Inbarajan

For Respondent :: Mr.V.Haribabu
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 23.4.2015 passed by the Assistant Commissioner (CT), Ramnagar Assessment Circle, on the ground that the respondent has committed serious procedural irregularity, inasmuch as when the notice dated 21.4.2015 was issued giving 15 days time that expired only on 5.5.2015, surprisingly, the order has been passed on 23.4.2015 itself. That clearly shows that the respondent did not want to hear the petitioner and he has wrongly and arbitrarily rushed to pass the impugned order violating the principles of natural justice.

2. The learned Additional Government Pleader for the respondent, finding that the impugned order has been passed on 23.4.2015 itself, when the notice was issued on 21.4.2015 giving 15 days time that expired on 5.5.2015, also has no explanation whatsoever to support the same.

3. Therefore, on the sole ground that there was non-application of mind on the part of the respondent, this Court has no hesitation to set aside the impugned order. Accordingly, the impugned order is set aside and the matter is remitted back to the respondent for fresh consideration on merits and in accordance with law. Needless to mention that the petitioner shall be given a personal hearing before passing final orders. The writ petition stands allowed. Consequently, M.P.No.1 of 2015 is closed. No costs.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

To

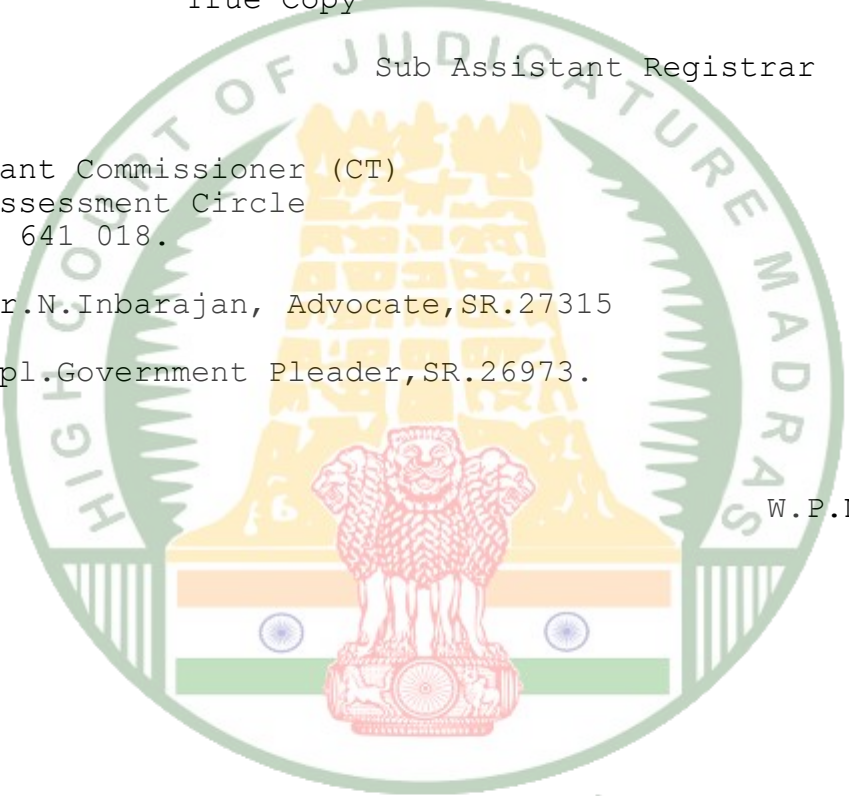
The Assistant Commissioner (CT)
Ramnagar Assessment Circle
Coimbatore 641 018.

+1 cc to Mr.N.Inbarajan, Advocate, SR.27315

+1 cc to Spl.Government Pleader, SR.26973.

Rj (co)
krd 23/6

W.P.No.13660 of 2015



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