

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.5.2015

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THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.14887 and 14888 of 2015

and MP.Nos.1 and 1 of 2015

Tvl. Rajveer Proteins
Represented by its Proprietor
T.Chandrasekar
No.31/2A, Krishna Complex
Karuppanna Street
Santhaipettai Pudur
Namakkal.

.. Petitioner in both petitions

v.

1. The Commercial Tax Officer
Rasipuram Assessment Circle
Rasipuram.

2. The Assistant Commissioner (CT)
Namakkal (Town) Assessment Circle
Namakkal.

.. Respondents in both petitions

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent in TIN 33673164445/ 2011-2012 and 2013 - 2014 dated 9.4.2015 and quash the same as being contrary to the principle of natural justice without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan
in both petitions

For Respondent : Mr.Kanmani Annamalai
in both cases Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner company has filed the above writ petitions to issue a Writ of Certiorari to call for the records on the file of the second respondent dated 09.4.2015 and quash the same as being contrary to the principle of natural justice, without jurisdiction and authority of law.

2. It is the case of the petitioner company that the second respondent has passed the impugned orders dated 09.4.2015 even without giving an opportunity to them to put forth their case.

3. On a perusal of the impugned orders dated 09.4.2015, it is clear that the dealers were granted time till 31.3.2015 and since they have not filed any reply, the second respondent passed the impugned orders. In the interest of justice, the

second respondent could have given an opportunity to the petitioner company to file their reply and put forth their case.

4. In these circumstances, Mr.Kanmani Annamalai, learned Addl.Govt.Pleader, who took notice for the respondents, submitted that the second respondent may be directed to consider the case of the petitioner company afresh and pass final orders on merits and in accordance with law.

5. Having regard to the submissions made by the learned counsel on either side, I set aside the impugned orders dated 09.4.2015 passed by the second respondent and remit the matters back to the second respondent for fresh consideration. The second respondent shall give an opportunity of personal hearing to the petitioner company and also give an opportunity to them to submit their reply and after taking into consideration the reply filed by them and also the submissions made on behalf of them, the second respondent is directed to pass fresh orders on merits and in accordance with law.

The writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

21.5.2015

Index : No
Internet : Yes

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To

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M.DURAISWAMY, J

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