IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.5.2015

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THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.14897 to 14899 of 2015
and
MP.Nos.1 and 1 of 2015

Tvl. Ganapathy Glass House
Represented by its Proprietor
Sri V.Mohandas
No.7, R.C.Complex, Chinnasalem
Salem District .. Petitioner in all WPs

v.

The Deputy Commercial Tax Officer (FAC)
Kallakurichi Assessment Circle
Kallakurichi .. Respondents in all WPs

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 respondent in TIN.33564781544/2010-11; 2011-2012 and 2012 - 2013 dated 31.3.2015 and quash the same as being contrary to the principle laid down by this Honourable court in the judgment rendered in W.P.No.9265/2013 dated 6.11.2014 (Infinity Wholesale Ltd. Vs.Assistant Commissioner (CT), Koyambedu Assmt. Circle Chennai-107).

For Petitioner : Mr.R.Senniappan

in all petitions

For Respondents : Mr.Kanmani Annamalai
in all cases Additional Government Pleader (Tax)

COMMON ORDER

The petitioner company has filed the above writ petitions to issue a Writ of Certiorari calling for the records on the file of the respondent dated 31.3.2015 and quash the same as being contrary to the principle laid down by this Court in WP.No.9265 of 2013 dated 06.11.2014.

2. It is the case of the petitioner company that they were not given an opportunity of cross examining the seller/dealer before the respondent. In spite of the request made by the petitioner company for cross examining the seller, they were not given an opportunity of cross examination.

3. This Court, in similar circumstances, in W.P.No.3027 of 2015 dated 06.2.2015 set aside the order passed by the respondent and directed the authority to comply with Section 81 of the 2006 Act, in its letter and spirit and before passing final

order afresh on merits, give an opportunity of hearing apart from asking the petitioner to file objections.

4. The ratio laid down in the said case, squarely applies to the facts and circumstances of the present case.

5. Following the said order, while setting aside the impugned orders dated 31.3.2015, I direct the respondent to comply with Section 81 of the 2006 Act and pass final orders afresh on merits and in accordance with law.

6. It is needless to state that the petitioner shall be given an opportunity of cross examination of all the dealers and the respondent shall pass final orders, after taking into consideration the case of the petitioner company, within a period of four months from the date of receipt of a copy of this order.

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

Index : Yes/No 21.5.2015
Internet : Yes
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M.DURAISWAMY, J

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To

The Deputy Commercial Tax Officer (FAC)
Kallakurichi Assessment Circle
Kallakurichi

W.P.Nos.14897 to 14899 of 2015

21.5.2015