

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2015

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.1494 & 1495 of 2015

&

M.P.Nos. 1 of 2015 (2 MPs)

M/s.PAPSI

Rep. By its Prop.S.ramasamy,
5/279A, Mosque Street,
Thiruvalluvar Nagar,
Sipcot, Ranipet

...Petitioner

v.

The Assistant Commissioner (CT),
Ranipet (Sipcot) Circle,
Ranipet,
Vellore District.

...Respondent

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN 33604363452/2012-13 and 33604363452/2013-14 respectively dated 31.10.2014 and quash the same as illegal.

For petitioner : Mr.S.Ramanathan

For Respondents : Mr.V.Haribabu,
Addl. Govt. Pleader (Tax)

ORDER

The petitioner has filed the above writ petitions to issue a writ of Certiorari to call for the records of the respondent relating to the proceedings dated 31.12.2014 for the assessment years 2012-13 and 2013-14 and to quash the same.

2. Heard Mr.S.Ramanathan, learned counsel appearing for the petitioner. Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent.

3. The only contention raised by the learned counsel for the petitioner was that the petitioner was not served with any notice prior to the passing of the impugned orders dated 31.10.2014 and that they were not given an opportunity to contest the matter before the respondent.

4. The learned Additional Government Pleader submitted that the matter may be remanded back to the respondent for giving an opportunity to the petitioner to put forth their case.

5. In these circumstances, the orders passed by the respondent on 31.10.2014 are liable to be set aside. Accordingly, the same are set aside. The matter is remitted to the respondent for fresh consideration. The respondent shall issue notices to the petitioner as contemplated under the Act to the petitioner for the assessment years 2012-13 and 2013-14 within one week from the date of receipt of a copy of this order and the petitioner shall file their objections within two weeks thereafter. As already stated, the respondent shall provide an opportunity of personal hearing to the petitioner to put forth their defence and thereafter, pass fresh orders on merits and in accordance with law.

With these observations, the writ petitions are allowed. Consequently, connected miscellaneous petitions are closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Ranipet (Sipcot) Circle,
Ranipet,
Vellore District.

1 CC to Mr.S.Ramanathan, Advocate SR.No. 3219

1 CC to the Spl.Government Pleader, SR.No. 3299

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LRS (CO)

PST (04.02.2015)