

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 21.05.2015

CORAM

THE HONOURABLE MR.JUSTICE **M.DURAISWAMY**

WP.No.15062 of 2015
and M.P.No.1 of 2015

Tvl.Rajarajan Traders,
Represented by its Proprietrix,
R.Shanthi
No.288/4-B, Salem Main Road,
Kallakurichi – 606 202.

.. Petitioner

Versus

The Commercial Tax Officer (Additional),
Kallakurichi Assessment Circle,
Kallakurichi.

.. Respondent

Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN.33224783574/2012-13 dated 13.2.2015 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice and further direct the respondent to pass order afresh in accordance with law.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.Kanmani Annamalai
Additional Government Pleader [Tax]

O R D E R

The petitioner has filed the above Writ Petition to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent dated 13.2.2015 and to quash the same

2.Mr.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondent.

3 It is the case of the petitioner that during the relevant period of time, her brother Mr.P.Thangavelu had suffered from brain tumour and hospitalised for some time and then he was discharged and thereafter he met with a major accident on 16.02.2015. As a result, he was placed under brain death and rushed to the Neuro Foundation Hospital, which is situated in Three Road, Salem. Ultimately, he expired on 19.02.2015.

4. During the course of his treatment, the petitioner had completely made herself available in the hospital for assistance and help. Such being the situation, the respondent made an order of assessment on 13.02.2015 and served the same on 02.03.2015, thereby confirming his proposal on the ground that the petitioner had

not given his reply in time.

6.Challenging the said order, the petitioner has filed the present writ petition.

7. Mr.Kanmani Annamalai, the learned Additional Government Pleader for the respondent, submitted that since the petitioner has given acceptable reasons in the affidavit and in the interest of justice, one more opportunity can be given to the petitioner.

8. Having regard to the submissions of the learned counsel on either side, I set aside the impugned order dated 13.02.2015 and remit the matter back to the respondent and the respondent is directed to dispose of the matter afresh, after giving liberty of personal hearing to the petitioner and also give an opportunity to file their reply. After taking into consideration the reply filed by the petitioner and also the oral submissions made by him, the respondent is directed to pass a fresh order on merits and in accordance with law.

With these observations, the writ petition is allowed . No costs.

Consequently, connected miscellaneous petition is closed.

21.05.2015

Index : Yes/No
Internet : Yes/No

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To

The Commercial Tax Officer (Additional),
Kallakurichi Assessment Circle,
Kallakurichi.

M.DURAI SWAMY.J,

ds

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