

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.1574 of 2015

and M.P.No.1 of 2015

Bharat Tiles and Sanitary
Represented by its Proprietrix
S.Sripriya
17, East Sambandam Road
R.S.Puram
Coimbatore.

... Petitioner

Vs.

The Commercial Tax Officer
RS Puram (East) Circle
Coimbatore.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent herein in TIN No.33781943882/2011-12 dated 12.12.2014 and to quash the same and direct the respondent herein to consider the explanation letter dated 16.01.2014 after providing an opportunity of hearing to pass order in accordance with the provisions of the Act.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.A.R.Jayapratap,
Govt.Advocate (T)

सत्यमेव जयते
O R D E R

The challenge in this writ petition is to the order dated 12.12.2014 passed by the respondent in TIN No.33781943882/2011-12 and for a direction to the respondent to consider the explanation letter dated 16.01.2014.

2. I have carefully gone through the impugned order in its entirety. From a bare perusal of the same, no doubt, it is evident that the respondent has referred to the elaborate objections raised by the petitioner and had rejected the same. But, while doing so, I am afraid that no reasoning whatsoever has been assigned by the respondent in the impugned order for coming to such a conclusion. Law requires that a conclusion should be supported by reasons.

3. Hence, on the solitary ground that the impugned order is bereft of any reason, much less any convincing reason, the same is set aside and the matter is remitted to the respondent with a

specific direction to consider each and every objection raised by the petitioner separately and to give separate findings for each of those objections.

The writ petition is allowed in the above terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/True Copy/

Sub Asst. Registrar

gms

To

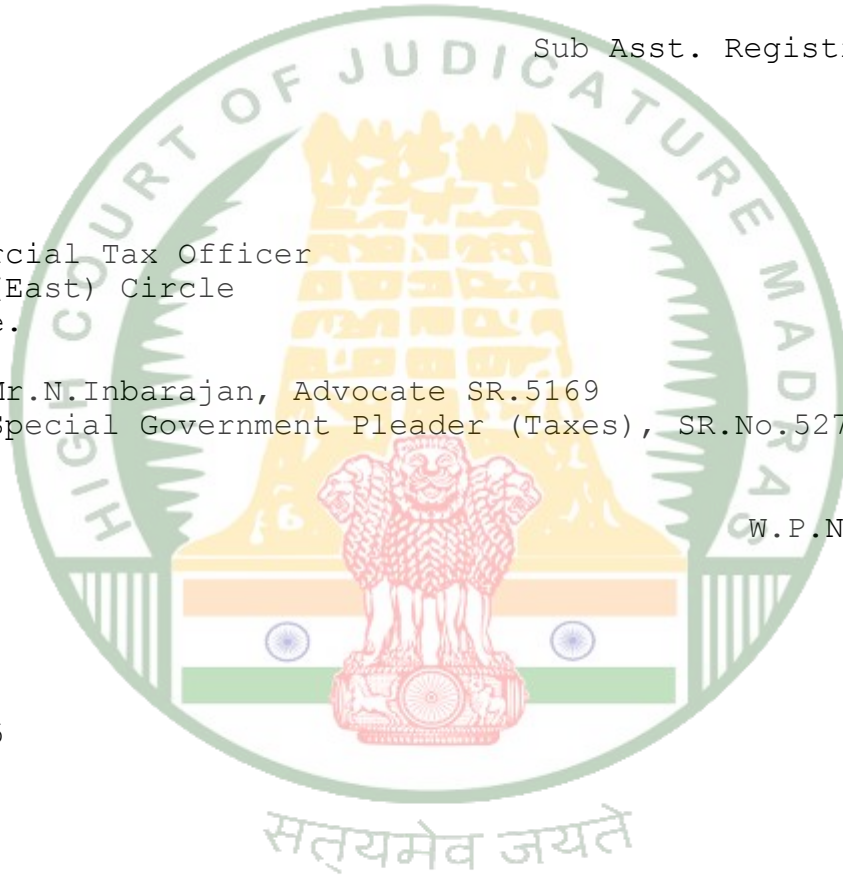
The Commercial Tax Officer
RS Puram (East) Circle
Coimbatore.

+1 CC to Mr.N.Inbarajan, Advocate SR.5169

+1 CC to Special Government Pleader (Taxes), SR.No.5279

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& MP.1/2015

GJ (CO)
PKS
21/02/2015



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