IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 05.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.2125 to W.P.No.2127 of 2015

and M.P.Nos.1 to 1 of 2015

M/s Saravana Selvarathnam Retail Pvt., Ltd.,
rep. By its Managing Director S.Saravana Arul,
No.14, Ranganathan Street,
T.Nagar, Chennai - 600 017 .. Petitioner in all the petitions

Vs.

1.The Commercial Tax Officer,
Salt Coutars,
Enforcement (Central)
Greams road, Chennai

2. The Assistant Commissioner (CT)
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai - 28 .. Respondents in all the petitions

Prayer:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the 2nd respondent in TIN/3381154625/2007-2008; TIN/3381154625/2007-2008; 2008-2009 and 2009-2010 respectively dated 31.12.2014 and quash the same.

For Petitioner : Mr.T.V.Ramanujam, Sr.Counsel
for Mr.G.Karthikeyan

For Respondents : Mr.Kanmani Annamalai,
AGP (Tax)

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C O M M O N O R D E R

The petitioner has come forward with the afore said Writ Petitions challenging the impugned order dated 05.12.2014 bearing reference TIN/3381154625/2007-2008; 2008-2009 and 2009-2010 respectively issued by the second respondent and to quash the same.

2.Learned counsel for the petitioner submitted that a notice dated 05.09.2014, giving 15 days time to submit the objection of the petitioner in writing, has been issued to the petitioner and the petitioner has filed objections to the notice on 23.09.2014 and thereafter the petitioner has filed further objections on 07.10.2014. He would further submit that revised notice was issued

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by the 2nd respondent on 07.11.2014, subsequently the petitioner filed objections on 24.12.2014, and the petitioner was issued with the impugned proceedings dated 31.12.2014 bearing reference TIN/3381154625/2007-2008; 2008-2009 and 2009-2010 respectively. According to the petitioner, the objections filed by them were not properly considered and petitioner was not afforded an opportunity of personal hearing, hence the impugned proceedings dated 31.12.2014 are erroneous.

3.Heard the learned counsel appearing for the respondents.

4.I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity of personal hearing has been given, which is mandatory and there is a violation of principles of natural justice. Hence the impugned order is set aside. The matter is remitted to the authorities concerned to pass appropriate orders within a period of three months from the date of receipt of a copy of this order, after affording opportunity of personal hearing to the petitioner. The writ petitions are allowed. No costs. Consequently, connected M.P. is closed.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

ssd

To

1.The Commercial Tax Officer,
Salt Coutars,
Enforcement (Central)
Greams road, Chennai

2. The Assistant Commissioner (CT)
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai - 28

+3ccs to Mr.G.Karthikeyan,Advocate SR.No.6109 to 6111/15
+1CC to the SPL. Government Pleader[Taxes] SR NO 6140

W.P. Nos.2125 to W.P.No.2127 of 2015

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