

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.07.2015

CORAM:

THE HON'BLE MR. JUSTICE T.RAJA

W.P.No.21691 of 2015

and

M.P.No.1 of 2015

M/s.Larsen & Toubro Ltd
Rep. by its Assistant Manager
Chennai Regional Office
TC1 Building 2nd Floor
979 Mount Poonamallee Road
Manapakkam
Chennai-89

[Petitioner]

Vs

The Deputy Commissioner (CT)-II
LTU Marshall Road
Chennai-8.

[Respondent]

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari to call for the records of the impugned order of re-assessment in TIN No.33800620015/ 2012-2013 dated 28.5.2015 from the files of the respondent herein quash the same.

For petitioner : Ms.Aparna Nandakumar

For respondent : Mr.S.Kanmani Annamalai, AGP(T)

O R D E R

Heard the learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Special Government Pleader, who took notice for the respondent and with their consent, the main writ petition itself is taken up for disposal.

2. This writ petition has been filed challenging the impugned order dated 28.05.2015 passed by the Deputy Commissioner(CT)-II, LTU Marshall Road, Chennai in TIN No.33800620015/ 2012-2013.

3. Assailing the impugned order, learned counsel for the petitioner would submit that while the notice dated 10.02.2014 was issued by one officer, the impugned order of assessment was passed by another officer, ignoring the request made by the petitioner for providing an opportunity of personal hearing before passing the final order.

4. A perusal of the impugned order clearly shows that the same is appealable before the Joint Commissioner (CT)(Appeal), Greaves Road, Chennai, within one month from the date of receipt of a copy of that order. But, this Court, finding that the notice dated 10.02.2014 having been issued by one officer and on receipt of reply from the petitioner by the same officer, subsequent to his transfer, his successor, who assumed office subsequently, ignoring the request made by the petitioner for grant of personal hearing passed the impugned order of assessment.

5. Therefore, on the sole ground that the petitioner was denied an opportunity of personal hearing to present their case, as they have been put to grave hardships, without going into the merits of the matter, accepting the reply made by the learned Additional Government Pleader (Taxes) appearing for the respondent that the petitioner was not provided an opportunity of personal hearing before passing the final order, this Court is inclined to remand the matter to the assessing officer for fresh consideration.

6. Accordingly, while setting aside the impugned order dated 28.05.2015, the matter is remanded to the Assessing Officer for fresh consideration. It is made clear that the Assessing Officer is directed to proceed with the matter uninfluenced by any of the observations made by this Court, and pass appropriate orders by providing an opportunity of personal hearing well in advance.

7. The writ petition is disposed of with the above direction. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

rg

To

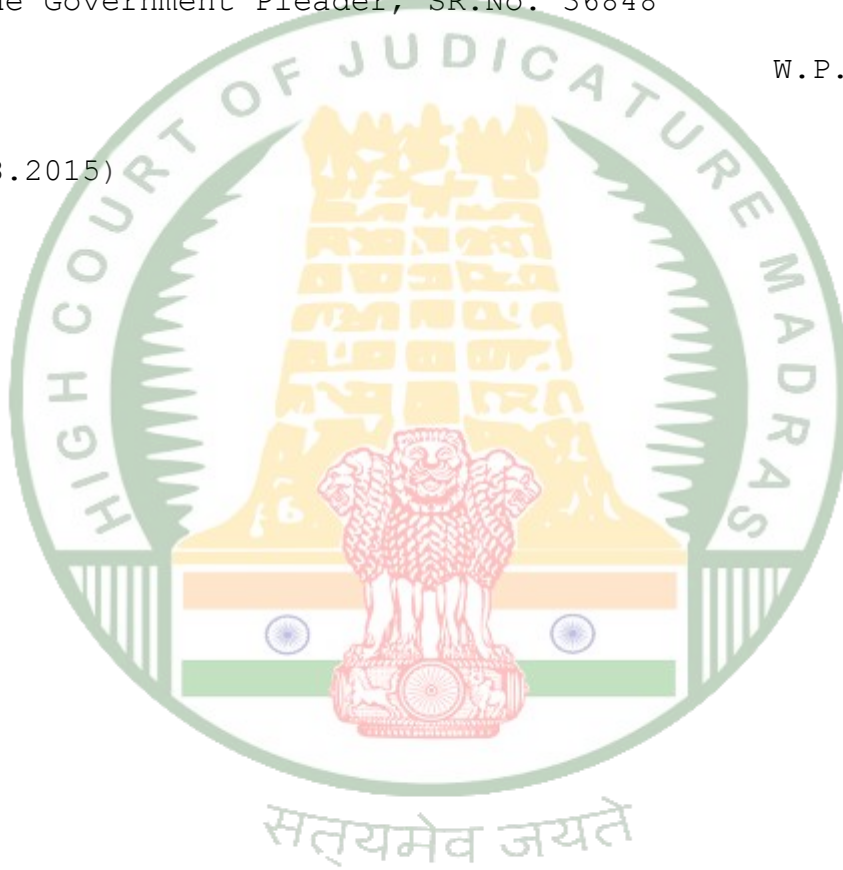
The Deputy Commissioner(CT)-II
LTU Marshall Road
Chennai-8.

1 CC to Ms.Aparna Nandakumar, Advocate SR.No. 36832

1 CC to the Government Pleader, SR.No. 36848

W.P.No.21691 of 2015

AK (CO)
PSI (03.08.2015)



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