

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 30.01.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.2221 to 2225 of 2015
and
M.P.Nos.1, 1, 1, 1, 1 of 2015

M/s.Cholan Paper & Board Mills Ltd.,
rep. By its Managing Director
ARM.Govindarajan ...Petitioner in all cases

Vs.

1.The Commercial Tax Officer,
Maduranthagam,
Kancheepuram District.

2.The Assistant Commissioner (CT) (FAC),
Maduranthagam,
Kancheepuram District. ...Respondents in all cases

Prayer in all the cases:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records pertaining to the impugned order passed by the second respondent in and by its proceedings in TIN 33570800222/2009-10, 2010-11, 2011-12, 2012-13, 2013-14 dated 06.01.2015 and to quash the same consequentially direct the 2nd respondent to drop the proceedings against the petitioner.

For Petitioner in all cases : Mr.V.Bharathidasan

For Respondents in all cases : Mr.A.R.Jaya Pratap, G.A. (T)

COMMON ORDER

The petitioner has come forward with these writ petitions challenging the impugned orders dated 06.01.2015 bearing reference TIN 33570800222/2009-10, 2010-11, 2011-12, 2012-13, 2013-14, issued by the second respondent and to quash the same.

2.Learned counsel for the petitioner submitted that the petitioner is entitled to be heard in person on the personal hearing and he cannot be deprived by the respondents, whatever be the reason.

3.I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity has been given to the petitioner and there is a violation of principles of natural justice. The impugned orders are set aside and the matter is remitted to the original authority. Accordingly, these writ petitions are allowed with a direction that the petitioner shall appear before the authority concerned on 18.02.2015 and shall make his submissions/objections. Based on the objections, which is going to be submitted by the petitioner, the authorities may pass appropriate orders, on merits, not being influenced by this order. In case, the petitioner is failed to avail the opportunity on 18.02.2015 for personal hearing for the reason whatsoever, the authorities are empowered to pass fresh orders, on merits and in accordance with law. No costs. Consequently, connected M.Ps are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

vga

To

1.The Commercial Tax Officer,
Maduranthagam,
Kancheepuram District.

2.The Assistant Commissioner (CT) (FAC),
Maduranthagam,
Kancheepuram District.

5 CCs to Mr.V.Bharathidasan, Advocate SR.No. 5096, 5095, 5094,
5093, 5092

1 CC to the Government Pleader, SR.No. 5215

W.P. Nos.2221 to 2225 of 2015

PA (CO)
PSI (11.02.2015)