

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.10.2015

CORAM

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.Nos.29149 and 29150 of 2015
and
M.P.Nos.1 and 2 of 2015

M/S.Sri Veeramathi Tyres
rep. by its Proprietor M.Chinnusamy
6/990, Kalingarayanpalayam, Erode.

... Petitioner in
both Wps.

Vs.

The Commercial Tax Officer
Chithode Assessment Circle
Erode.

... Respondent in
both Wps.

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN 33213062169/2011-12 and TIN 33213062169/2012-13, dated 28.05.2015 and quash the same.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.V.Haribabu
Additional Government Pleader

ORDER

The writ petitions have been filed to call for the records of the respondent in his proceedings in TIN 33213062169/2011-12 and TIN 33213062169/2012-13, dated 28.05.2015 and quash the same.

2.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader for respondent.

3.The ground challenging the impugned orders is that without considering the petitioner's reply dated 12.05.2015, the assessment orders came to be passed on 28.05.2015.

4.According to the learned counsel for the petitioner, on receipt of notice from the respondent, he submitted his objections by way of reply dated 12.05.2015, which were received by the authority on 18.05.2015. But to the shock and surprise of the petitioner, the assessment orders dated 28.05.2015 came to be served to the petitioner on 12.06.2015, which amply proves that without considering the objections filed by the petitioner, the respondent passed the assessment orders.

5.The learned Additional Government Pleader on instructions brought the files and fairly submitted that the reply filed by the petitioner had not been considered.

6.Considering the aforesaid submissions made by the petitioner as well as the respondent and upon perusal of the documents, this Court finds it is appropriate to quash the proceedings of the respondent and accordingly, the same are quashed. The petitioner is permitted to file additional reply, if any within two weeks from the date of receipt of the copy of this order. The respondent is directed to consider the reply and additional reply, if any submitted by the petitioner and pass appropriate orders on merits and in accordance with law within a period of six weeks from the date of receipt of the said reply, after affording due opportunity of personal hearing to the petitioner.

7.With the above said direction, the Writ Petitions stand disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

kj

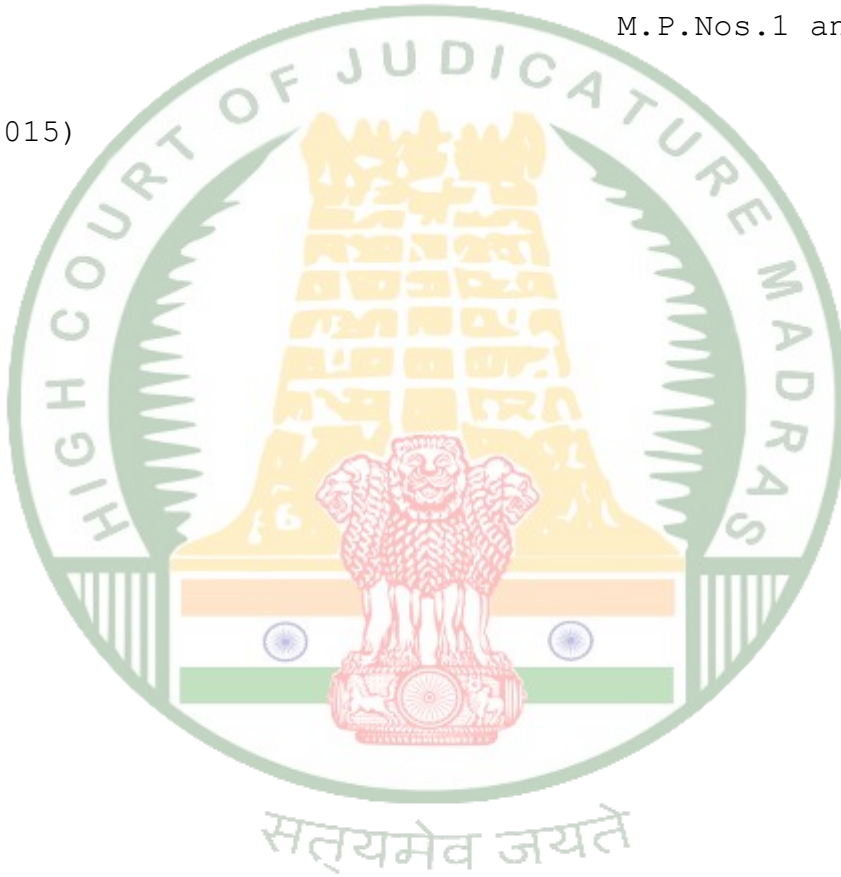
To

The Commercial Tax Officer
Chithode Assessment Circle
Erode.

+2cc's to Mr.S.Ramanathan, Advocate, S.R.No.55919 & 55920

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VGI (CO)
CA(03/11/2015)



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