

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.3433 of 2015

And

M.P.Nos.1 & 2 of 2015

M/s.20 Microns Ltd;
Rep. by its Authorized Signatory
D.Prasanna
Plot No.23-24 SIPCOT Phase II
Hosur-635 09 Dharmapuri District.

[Petitioner]

Vs.

The Assistant Commisisoner (CT)
Hosur (North) Circle Hosur
Dharmapuri District

[Respondent]

Petitions filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus to call for the records on the file of the respondent in its impugned proceedings made in CST No.448359/ 2012-13 dated 2.1.2015 quash the same

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.Kanmani Annamalai, AGP (T)

सत्यमेव जयते
O R D E R

Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent.

2. This writ petition has been filed challenging the order of the respondent dated 02.01.2015.

3. The case of the petitioner is that pursuant to the notice dated 31.10.2014 issued to the petitioner, proposing to disallow the concessional rate of tax and exemption claimed, upto February 2015, time was sought by the petitioner to file their objections. However, the respondent without granting or rejecting the request made by the petitioner, passed the impugned order on 02.01.2015, confirming the proposal by stating that the dealers have not filed any reply or

declaration forms.

4. The learned Additional Government Pleader (Taxes) appearing for the respondent is unable to refute the contention of the learned counsel for the petitioner.

5. In view of the same, this Court is of the view that the respondent has to give an opportunity of being heard to the petitioner before passing orders.

6. Accordingly, the impugned order is set aside and the matter is remitted back to the respondent for passing orders afresh after giving an opportunity to the petitioner. It is made clear that the petitioner is directed to appear before the respondent on 03.03.2015 and make his submissions both oral and written and also produce all the documents, if any, in support of his case and on such appearance and on receipt of the documents, if any, filed by the petitioner, after considering the same and after affording an opportunity of personal hearing to the petitioner, the authority shall pass orders on merits and in accordance with law, within a period of two months from the date of receipt of a copy of this order.

7. In case the petitioner fails to avail the opportunity for any reason whatsoever, on 03.03.2015, it is open to the respondent to pass appropriate orders on merits and in accordance with law on the rectification petitions filed by the petitioner with the available records.

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

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

To
The Assistant Commisisoner (CT)
Hosur (North) Circle Hosur
Dharmapuri District.

+ 1 cc to Spl.GP (T)Sr.7583.
+ 1 cc to Ms.R.Hemalatha, Advocate Sr.7264.

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KR/21/2/15