

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2015

CORAM

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN

W.P.NOS.3557 TO 3562 OF 2015
and M.P.Nos.1 and 2 of 2015 (in each petition)

Tvl.Thiru Rani Logistic Private Limited,
represented by its Director,
Mr.T.Manohar,
No.1, Krishnadoss Road,
Chennai - 12. ... Petitioner in all the W.Ps.

Versus

The Assistant Commissioner (CT),
Purasawakkam Assessment Circle,
No.59, Tailors Road,
Kilpauk, Chennai - 10. ... Respondents in all the
W.Ps.

PRAYERS: Writ Petitions filed under Article 226 of the
Constitution of India praying for the issuance of Writ of
Certiorari calling for the records of the respondent assessment
proceedings in TIN 33961061762/2008-2009, TIN 33961061762/2009-
2010, TIN 33961061762/2010-2011, TIN 33961061762/2007-2008, TIN
33961061762/2011-2012 and TIN 33961061762/2012-2013 respectively
dated 27.11.2014 and quash the same and it as illegal, unlawful
and unconstitutional.

For Petitioner in : Mr.M.Desingu
all the W.Ps.

For Respondent : Mr.Kanmani Annamalai
in all the W.Ps. Additional Government Pleader(J)

C O M M O N O R D E R

The petitioner has come forward with these petitions
seeking to quash the assessment proceedings of the respondents in
TIN 33961061762/2008-2009, TIN 33961061762/2009-2010, TIN
33961061762/2010-2011, TIN 33961061762/2007-2008, TIN

33961061762/2011-2012 and TIN 33961061762/2012-2013 respectively dated 27.11.2014.

2. The case of the petitioner is that for the Assessment Year 2007-2008, no personal hearing was given to the petitioner and for the rest of the Assessment Years, neither the objections of the petitioner were considered nor the personal hearing was given. The petitioner has filed in the typed-set of papers, the reply objections dated 30.06.2014, wherein, he has specifically requested for a personal hearing.

3. It is stated by the respondent that except for the Assessment Year 2007-2008, the petitioner has not filed objections and as such, the assessments are confirmed.

4. When admittedly, the objection has been sent by the petitioner, the respondent has to consider the same on merits and it is not open to the authority to pass orders without giving an opportunity of personal hearing. Thus, the two grounds raised by the petitioner could not be refuted by the respondent. Hence, taking into account the reply filed by the petitioner and the impugned was passed before giving an opportunity of being heard in person, I have no other option except to set aside the impugned orders in these writ petitions and to direct the authorities to consider the case of the petitioner.

5. Accordingly, these writ petitions are allowed and the impugned orders are aside. The petitioner is directed to appear before the authorities on 10.03.2015. It is open to him to file additional objections, if any, and produce the documents in support of his contentions on that date. In case, the petitioner fails to avail this opportunity on 10.03.2015 for any reason whatsoever, it is open to the authorities to pass orders on merits and in accordance with law within a period of two weeks thereafter, without being influenced by the orders, that have been set aside by this Court. No costs. Consequently, connected miscellaneous petitions are closed.

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Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

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To

The Assistant Commissioner (CT),
Purasawakkam Assessment Circle,
No.59, Tailors Road,
Kilpauk, Chennai - 10.

1 cc to Spl.G.P. (T), Sr. 9097
6 cs to Mr.M. Desingu, Sr. 8822 to 8827

W.P.NOs.3557 to 3562 OF 2015

RV (CO)
kk 2/3



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