

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.3700 to 3707 of 2015

M/s.S.E.Builders,
rep. by its Proprietor
K.Parveez Ahamed .. Petitioner in all WPS

Vs.

The Assistant Commissioner (CT),
Ambur Assessment Circle,
Ambur .. Respondent in all WPS

Prayer in W.Ps. Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the file of the respondent in its impugned proceedings made in TIN.33934262536-2008-09, 2011-12, 2012-13, 2010-11, 2013-14, 2009-10, 2006-2007 and 2007-2008 respectively dated 06.11.2014 30.12.2014, 31.12.2014, 31.12.2014, 31.12.2014, 31.12.2014, 6.11.2014 and 6.11.14 respectively and to quash the same.

For Petitioner in all cases : Mr.T.R.Senthil Kumar

For Respondent in all cases : Mr.Cibi Vishnu
Addl.Govt.Pleader (T)

O R D E R

The Writ Petitioner has come forward with the aforesaid prayer, challenging the impugned orders passed by the respondent and to quash the same.

2.Generally, the Court would not have entertained the prayer, but, for the fact that the auditor, who handled the matter, died, this Court is inclined to dispose of the matter.

3.The petitioner has given a letter dated 12.09.2014 asking the respondent to give the statement of records given by the Inspection Officer at the time of inspection to show that objections could be given, within a time stipulated.

4.The respondent contended that notice sent by post has been returned with an endorsement addressee left.

5.It is not in dispute that the letter dated 07.10.2014 asking the petitioner to appear in the office of the respondent to take copy of the records requested by the petitioner was not received by the petitioner. For the two grounds viz. the letter dated 07.10.2014 has not been served and the auditor, who handled the matter for the petitioner, passed away, this Court is inclined to give the petitioner one more opportunity.

6.The petitioner shall appear before the authority concerned on 16.03.2015 and make his objection, if any and shall produce records in support of his contention. In the meantime, before 16.03.2015, the petitioner can go to the office of the respondent and collect the details sought for by him. It is open to the authorities to pass orders on merits within a period of three months from the date of the personal hearing. In case, the petitioner fails to avail the opportunity of personal hearing, whatsoever the reason, it is open to the respondent to pass orders on merits and in accordance with law.

7.Accordingly, the Writ Petitions are disposed of. No costs. Consequently, connected M.Ps are closed.

Sd/-

Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

vga

To

The Assistant Commissioner (CT),
Ambur Assessment Circle,
Ambur

2 ccs to Mr.T.R. Senthilkumar, Advocate, Sr. 9535
1 cc to Spl.Government Pleader (Taxes0, sr. 9539

W.P.Nos.3700 to 3707 of 2015

kk 23/2