IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.3736 to 3739 of 2015
And
M.P.Nos.1 to 1 of 2015

Tvl.Dhanam (Super Market)
Represented by its
Proprietor Mr.T.Darjwin ... Petitioner in all writ petitions

Vs.

The Commercial Tax Officer (CT)
Hosur (South)
Hosur.
... Respondent in all writ petitions

Common Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the order dated 30.12.2014, 30.12.2014, 31.12.2014 and 30.12.2014 respectively in TIN No.33213365100/2009-2010, TIN No.33213365100/2010-2011, TIN No.33213365100/2012-2013 and TIN No.33213365100/2013-2014 respectively passed by the respondent and quash the same.

For Petitioner : Mr.Adhithya Reddy
For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader (Taxes)

C O M M O N O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader. With the consent of either side, this writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner has filed these writ petitions seeking issuance of Certiorari calling for the records of the order dated 30.12.2014, 30.12.2014, 31.12.2014 and 30.12.2014 respectively in TIN No.33213365100/2009-2010, TIN No.33213365100/2010-2011, TIN No.33213365100/2012-2013 and TIN No.33213365100/2013-2014 respectively passed by the respondent and quash the same.

3.The case of the petitioner is that the notice with regard to reversal of ITC dated 03.11.2014, the petitioner has sent first reply dated 18.11.2014 and second reply dated 19.12.2014 which have been received by the Authority concerned. When the petitioner has sought for documents that have been taken by the Enforcement Wing Officials and a personal hearing may be given after furnishing those documents in order to explain the case, the The Commercial Tax Officer (CT), Hosur (South), Hosur by the impugned orders dated 30.12.2014, 30.12.2014, 31.12.2014 and 30.12.2014 respectively have stated that the dealers have requested time which could be seen in the impugned order and further proceeded to state that even after the expiry of time, no records have been produced as requested in the letter of the petitioner. In the reply dated 19.12.2014, the petitioner requested for documents followed by a personal hearing to enable them to explain the furnishing documents that has been taken by the Enforcement Wing Officials.

4.The Authority proceeds on the basis that the petitioner has not filed any objections or records even though time has been granted. There is no evidence to show that the petitioner has been given time and that there is no reference to that in the impugned order.

5.Hence, this Court have no other option except to set aside the impugned orders dated 30.12.2014, 30.12.2014, 31.12.2014 and 30.12.2014 respectively and direct the respondent to proceed afresh in the manner known to law, after furnishing the records requested by the petitioner vide letter dated 19.12.2014, within a period of two weeks from the date of receipt of a copy of this order and thereafter shall afford an opportunity of personal hearing on 16.03.2015, on which day, the petitioner shall produce all the documents and objections failing which, the Authority can proceed to pass orders on merits and in accordance with law, not influenced by the order that has been set aside by this Court.

6.With the above observation, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1.The Commercial Tax Officer (CT)
Hosur (South)
Hosur.

+ 1 cc to The Special Government Pleader Advocate SR.8246
+ 1 cc to Mr.Adithya Reddy, Advocate SR.8236

BKY(CO)
EU 15.05.2015

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