

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 09.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.4110 & 4111 of 2015 and M.P.Nos.1 & 1 of 2015

M/s.Super Auto Forge Pvt. Ltd.,
rep. by its Director
S.Murarishankar

... Petitioner in W.P.No.4110 of 2015

M/s.Super Auto Forge Pvt. Ltd.,
rep. by its Managing Director
S.Seetharaman

... Petitioner in W.P.No.4111 of 2015

Vs.

1.The Assistant Commissioner (CT),
Ekkattuthangal Assessment Circle,
No.46, Greenways Road, Chennai-600 028.

2.The Commercial Tax Officer (CT),
Group-IV, Enforcement (South),
PAPJM Buildings, Greams Road,
Chennai-600 006.

3.The Deputy Commissioner (CT),
Enforcement (South), PAPJM Buildings,
Greams Road, Chennai-600 006.

4.The Joint Commissioner (CT),
Enforcement-II, PAPJM Buildings,
Greams Road, Chennai-600 006.

... Respondents in both cases

Prayer in both cases:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the first respondent in TIN/33240902302/2013-14 respectively and 2012-13 and to quash the impugned orders dated 30.01.2015 & 29.12.2014 respectively.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.Manoharan Sundaram

Additional Government Pleader (T)

O R D E R

With the consent on either side, the Writ Petitions are taken up for final disposal at the admission stage.

2.The petitioner has come forward with the aforesaid Writ Petitions challenging the impugned orders dated 30.01.2015 & 29.12.2014 passed by the first respondent in TIN/33240902302/2013-14 and 2012-13 and to quash the same on the ground that no opportunity of personal hearing was granted to the petitioner.

3.Learned counsel for the petitioner would submit that no opportunity of personal hearing was given to the petitioner. He would further submit that the petitioner is willing to pay 10% of the tax amount and he may be given opportunity to put forth his case. He would also submit that the authorities may be directed to give opportunity of personal hearing to the petitioner and may be directed to pass orders afresh, after enabling the petitioner to submit necessary documents.

4.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for respondents and perused the documents available on record.

5.Even though petitioner has raised various grounds, this Court finds that admittedly opportunity of personal hearing has not been given to the petitioner. Since the order passed by the authority cannot be said to be a cryptic one and as the petitioner did not avail the opportunity to put forth his submissions and the petitioner states that he has got all the necessary documents with him and willing to approach the authority concerned, I direct the respondents to give opportunity to the petitioner, who shall appear before the respondents on 06.04.2015. As the petitioner is ready and willing to pay 10% of the tax amount, the petitioner is directed to pay 10% of the tax amount well before the date of personal hearing.

6.In case, the petitioner fails to pay 10% of the tax amount, as agreed by the petitioner within the said date, the original order impugned in the Writ petitions shall stand restored and the respondents are empowered to initiate appropriate action in accordance with law.

7.In the result, the Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga

To

1.The Assistant Commissioner (CT),
Ekkattuthangal Assessment Circle,
No.46, Greenways Road, Chennai-600 028.

2.The Commercial Tax Officer (CT),
Group-IV, Enforcement (South),
PAPJM Buildings, Greams Road,
Chennai-600 006.

3.The Deputy Commissioner (CT),
Enforcement (South), PAPJM Buildings,
Greams Road, Chennai-600 006.

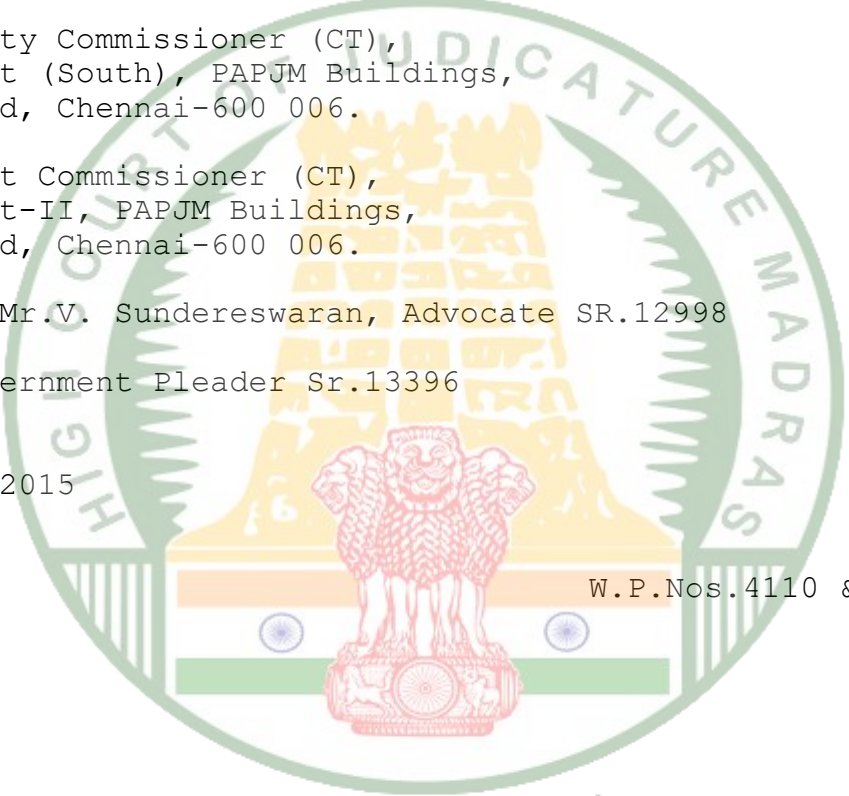
4.The Joint Commissioner (CT),
Enforcement-II, PAPJM Buildings,
Greams Road, Chennai-600 006.

+ 1 cc to Mr.V. Sundereswaran, Advocate SR.12998

+ 1 cc Government Pleader Sr.13396

RSY(CO)
EU 21.03.2015

W.P.Nos.4110 & 4111 of 2015



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