

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2015

CORAM

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN

W.P.NO.4243 OF 2015

and

M.P.No.1 of 2015

Tvl.RP Telebuy Skyshop Private Limited,
represented by its Director
C.Vasanth,
No.14-13th Main Road,
India Land Tech Park,
Ambathur Industrial Estate,
Chennai - 600 058.

...Petitioner

Versus

The Assistant Commissioner (CT),
Vadapalani Assessment Circle,
No.1, Greams Road,
Chennai - 600 006.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings on the file of the respondent in TIN/33571463896/2012-13, dated 20.01.2015 and quash the same and direct the respondent to redo the assessment after giving personal hearing.

For Petitioner : Mr.R.Sivaraman
For Respondent : Mr.Kanmani Annamalai,
Addl. Govt. Pleader (T)

O R D E R

The petitioner has come forward with this petition seeking to quash the impugned proceedings of the respondent dated 20.01.2015 in TIN/33571463896/2012-13, and to direct the respondent to redo the assessment after giving personal hearing.

2. The learned counsel for the petitioner submitted that the petitioner received a notice dated 23.12.2014 on 31.12.2014 and as the time granted by the respondent in the notice expired on 15.01.2015, the petitioner requested the respondent, by their letter dated 14.01.2015, to grant 10 days time to make a detailed submission. It is also submitted that since the authorized representative of the petitioner was not available and also due to intervening Pongal holidays, the time was sought for. However, on 20.01.2015, the impugned order has been passed without even referring the letter of the petitioner dated 14.01.2015, either accepting or rejecting the request to grant time, that was sought for by the petitioner.

3. Admittedly, the petitioner was not given an opportunity before passing the final order. Hence, the impugned order is set aside. The matter is remitted back to the authority to consider the case of the petitioner afresh and pass orders on merits and in accordance with law. The petitioner shall appear before the authority concerned on (*) **06.04.2015** and file the objections. If the petitioner fails to avail the opportunity for any reason whatsoever, the authority is empowered to pass orders on merits and in accordance with law based on the materials available on record, without being influenced by the orders that has been set aside by this Court.

4. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(AS)

//True Copy//

Sub Assistant Registrar

(*) Corrected as per order of the
Court in WP.No.4243/2015 dated 6.3.2015.

s/d-

Assistant Registrar(CS-II)

Dt:9/3/2015

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),	)	corrected order to be
Vadapalani Assessment Circle,	)	substituted to the order
No.1, Greams Road,	)	already despatched on 3/3/15
Chennai - 600 006.	)	

+ 1 cc to Spl. Government Pleader (T) SR.No. 9095

W.P.NO.4243 OF 2015

RV (CO)
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