

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4544 of 2015
and M.P.No.1 of 2015

Tvl. International Trading Company
rep. by its Partner Zahir Sat.

.. Petitioner

Versus

The Assistant Commissioner (CT),
Salem Rural Circle,
Salem 636 601.

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India for the issuance of a writ of Certiorari Mandamus to call for the records on the file of the respondent in CST.No.880643/2013-14, dated 04.02.2015 issued by the respondent and quash the same and direct the respondent to accept the 'C' Forms.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.ANR. Jayapratap, AGP (T)

O R D E R

The petitioner has come forward with the above writ petition to call for the records on the file of the respondent in CST.No.880643/2013-14, dated 04.02.2015 issued by the respondent and quash the same and direct the respondent to accept the 'C' Forms.

2.The contention of the petitioner is that the petitioner has received notice dated 31.12.2014 on 06.02.2015 and also order imposing determining the tax due on 06.02.2015. Since both the notice and the assessment order have been served on him only on 06.02.2015, the petitioner contended that no ample opportunity has been given to the petitioner and the petitioner has got 'C' Form which he could produce before the authority concerned. If he had received the notice incidentally prior to the assessment order, he would have produced the 'C' Form in advance.

3. The petitioner has also produced the postal cover to show

that the notices and the assessment order has been received by the petitioner only on 06.02.2015.

4. The learned Additional Government Pleader (Taxes) appearing for the respondent is unable to refute the contention of the learned counsel for the petitioner.

5. In view of the same, this Court is of the view that the respondent has to give an opportunity of being heard to the petitioner before passing orders.

6. Accordingly, the impugned order is set aside and the matter is remitted back to the respondent for passing orders afresh after giving an opportunity to the petitioner. It is made clear that the petitioner is directed to appear before the respondent on 23.03.2015 and make his submissions both oral and written and also produce all the documents, if any, in support of his case and on such appearance and on receipt of the documents, if any, filed by the petitioner, after considering the same and after affording an opportunity of personal hearing to the petitioner, the authority shall pass orders on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

7. In case the petitioner fails to avail the opportunity for any reason whatsoever, on 23.03.2015, it is open to the respondent to pass appropriate orders on merits and in accordance with law on the rectification petitions filed by the petitioner with the available records.

8. The writ petition is disposed of with the above direction. No costs. Connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To,

The Assistant Commissioner (CT),
Salem Rural Circle,
Salem 636 601.

1 cc to Mr. R.Siva Raman, Advocate, SR.No.10333

1 cc to Government Pleader (Taxes), Sr.No9769

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