

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 25.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.4664 & 4665 of 2015

M/s.Saravana Electronic Goods and Appliances,
rep. By its Proprietrix - S.Sasirekha .. Petitioner in both cases

Vs.

The Assistant Commissioner (CT),
Omalur, Salem District ... Respondent in both cases

Prayer in both cases:- Writ Petitions 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 No.33843247044/2011-12 and 2012-13 dated 14.01.2015 and to quash the same.

For Petitioner in
both cases : Mr.R.Hemalatha

For Respondent
both cases : Mr.Kanmani Annamalai,
AGP (T)

COMMON ORDER

The petitioner has come forward with these writ petitions challenging the impugned order dated 14.01.2015 bearing reference TIN No.33843247044/2011-12 and 2012-13 respectively issued by the respondent and to quash the same.

2.The short point raised by the petitioner in the writ petitions is that no opportunity of personal hearing was given to the petitioner.

3.Learned counsel for the petitioner submitted that the petitioner is entitled to be heard in person on the personal hearing and he cannot be deprived of by the respondent, whatever may be the reason.

4.I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity has been given to the petitioner and there is a violation of principles of

natural justice. The impugned order is set aside and the matter is remitted to the original authority. Accordingly, these writ petitions are allowed with a direction that the petitioner shall appear before the authority concerned on 25.03.2015 and shall make his submissions/objections well before the date of personal hearing. Based on the objections, which are going to be submitted by the petitioner, the authorities may pass appropriate orders, on merits, not being influenced by this order. In case, the petitioner fails to avail the opportunity on 25.03.2015 for personal hearing for the reason whatsoever, the authorities are empowered to pass fresh

orders, on merits and in accordance with law. No costs. Consequently, connected M.Ps are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga

To

The Assistant Commissioner (CT),
Omalur, Salem District.

1 cc to Government Pleader(Taxes), Sr.No10408/15
2 cc to Mr.R.Hemalatha, Advocate, SR.No.10208/15

सत्यमेव जयते

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