

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 25.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.4853 to 4856 of 2015

M/s.Gem Edible Oils Private Limited,
rep. by its Managing Director

... Petitioner in all cases

Vs.

The Assistant Commissioner (CT) (FAC),
Avinashi Assessment Circle,
Avinashi.

... Respondent in all cases

Prayer in all cases:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus calling for the records of the respondent in TIN.33172082879/ 2009-10, 2011-12, 2012-13 and 2013-14 respectively dated 30.01.2015 and to quash the same and to further direct the respondent to furnish the details of the mis-match report to enable the petitioner to file detailed objections.

For Petitioner in
all cases

: Mr.B.Raveendran

For Respondent in
all cases

: Mr.Kanmani Annamalai,
AGP (T)

सत्यमेव जयते
COMMON ORDER

The petitioner has come forward with these writ petitions challenging the impugned order dated 30.01.2015 bearing reference TIN.33172082879/2009-10, 2011-12, 2012-13 and 2013-14 respectively issued by the respondent and to quash the same and to further direct the respondent to furnish the details of the mis-match report to enable the petitioner to file detailed objections.

2.For the notices dated 31.12.2014, the petitioner has given a detailed objection vide letter dated 23.01.2015 and in the impugned order the authority proceeds to pass an order that there

is no objection given by the petitioner/dealer. When already objections have been given by the petitioner/dealer and the same were also duly received by the respondent, the petitioner should have been considered and opportunity of being heard is also a must. Since objections have not been considered and no opportunity of personal hearing was given to the petitioner/dealer, the impugned orders are set aside and the matter is remitted to the original authority.

3. 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/-
Deputy Registrar

/true copy/

Sub Assistant Registrar.

VGA

To

The Assistant Commissioner (CT) (FAC),
Avinashi Assessment Circle,
Avinashi.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.10378
+1cc to the Special Government Pleader, S.R.No.10414

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BKY (CO)
CA(04/03/2015)