IN THE HIGH COURT OF JUDICATURDE AT MADRAS

Dated: 26.02.2015

Coram

The Honourable Mr.Justice S.VAIDYANATHAN

W.P.No.5073 of 2015
and
M.P.Nos.1 and 2 of 2015

S.Radhakrishnan ... Petitioner

vs.

The Assistant Commissioner(CT),
Luz Assessment Circle,
Now merged with
Office of the Assistant Commissioner(CT),
Mandaveli Assessment Circle,
Chennai-600 028 .... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the entire records in connection with the orders Nos.TNGST/0801711/2003-04 dated 17.10.2014 and dated 7.1.2015 on the file of the respondent and to quash the same and consequently direct the respondent to take into consideration the petition filed under Section 55 of TNGST Act along with the documents produced by the petitioner and the documents already available in the file of the respondent, after affording an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.K.V.Subramanian SC for
Mr. K.V.Subramanian Asso.

For respondent : Mr.V.Haribabu,A.G.P.(T)

ORDER

The petitioner has come forward with this writ petition seeking for a writ of certiorarified mandamus to call for the entire records in connection with the orders TNGST/0801711/2003-04 dated 17.10.2014 and dated 7.1.2015 on the file of the respondent and to quash the same and consequently direct the respondent to take into consideration the petition filed under Section 55 of TNGST Act along with the documents produced by the petitioner and the documents already available on the file of the respondent, after affording an opportunity of personal hearing to the petitioner.

2.The case of the petitioner is that the order, dated 7.1.2015, passed in the rectification petition filed under Section 55 of the Tamil Nadu General Sales Tax Act, 1959, (hereinafter referred to as the TNGST Act in short) is a non speaking order. It is stated that the petitioner has sought for rectification of the assessment order, under Section 55 of the TNGST Act and that by order dated 7.1.2015, the Assistant Commissioner, Mandaveli Assessment Circle, has rejected the said claim by passing a non speaking order and by referring the decisions of the Honourable Apex Court as well as this Court. Hence, the petitioner is before this Court.

3. I have heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and I have also perused the records carefully.

4. A bare perusal of the impugned order would go to show that it is a non-speaking order and the authority concerned has not assigned any reason for declining to consider the request of the petitioner. On that score, the impugned order cannot be sustained and the same is set aside. The matter is remitted to the authority concerned, who shall hear the petitioner again and then pass a detailed order, considering the points raised by the petitioner in the rectification petition, dated 2.1.2015. The petitioner is directed to appear before the authority concerned on 23.3.2015 and make his submissions. It is open to the authority concerned to pass orders on merits and in accordance with law within a period of four weeks from the date of personal hearing.

5. The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

msk

To

The Assistant Commissioner(CT),
Luz Assessment Circle,
Now merged with
Office of the Assistant Commissioner(CT),
Mandaveli Assessment Circle,
Chennai-600 028

+ 1 cc to M/s. K.V. Subramanian, Advocate SR.10744
+ 1 cc Government Pleader Sr.10991

W.P.No.5073 of 2015

RK(CO)
EU 10.03.2015