

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 03.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.5181,5182 and 5183 of 2015

Sanjay Electricals and Hardwares
No.7/13, Komutti street, Sholingar road
Walajapet, Vellore District-632513
rep by its proprietor
Munnalal Bhati

.. Petitioner in all cases

Vs.

The Assistant Commissioner (CT),
Ranipet Assessment Circle
14, Tennis road, Ranipet

... Respondent in all cases

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33414282998/2010-11,2011-12 and 2012-13 dated 28.03.2014 and to quash the same and grant one more opportunity to the petitioner to submit all the relevant records and to raise the necessary objections before the respondent with a direction to the respondent to consider the same and pass appropriate orders.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Cibi Vishnu AGP (T)

COMMON ORDER

The petitioner has come forward with these writ petitions challenging the impugned order dated 28.03.2014 bearing reference TIN No. 33414282998/2010-11, 2011-12 and 2012-13 respectively issued by the respondent and to quash the same and grant one more opportunity to the petitioner to submit all the relevant records and to raise the necessary objections before the respondent with a direction to the respondent to consider the same and pass appropriate orders.

2. The short point raised by the petitioner in these 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 26.03.2015 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 26.03.2015 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

To
The Assistant Commissioner (CT),
Ranipet Assessment Circle
14, Tennis road, Ranipet.

1 cc to Mr. P.Rajkumar, Advocate, SR.No.11754
1 cc to Spl.Government Pleader, Sr.No11973

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gp(co)
pmk.19.3.2015

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