

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.02.2015

CORAM:

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.797 of 2015

&

M.P.No.1 of 2015

eShakti.com Pvt. Ltd.

No.106, Kundrathur High Road,
Porur, Chennai-600 116,

Represented by its Director

Shri B.G.Krishnan

...Petitioner

Vs

The Commercial Tax Officer,
Commercial Taxes Department,
Ayyappanthangal Assessment Circle,
Chennai-600 089.

: Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent for the year 2012-13 in assessment order No.CST/725661/2012-13 dated 19.12.2014, quash the same and direct the respondent to rehear the matter afresh after giving an opportunity to produce all relevant documents and providing a reasonable personal hearing to the petitioner.

For Petitioner : M/s.Vijay Narayanan, Sr.Counsel
for Mr.M.V.Swaroop

For Respondent : Mr.Manohar Sundaram
Addl. Govt. Pleader (Tax)

O R D E R

Heard Mr.Vijay Narayanan, learned counsel for the petitioner and Mr.Manohar Sundaram, learned Additional Government Pleader (Taxes) appearing for the respondent. With the consent of both the parties, the writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner has sought for 15 days time upto 18.12.2014 by letter dated 03.12.2014 which was given to the officer on 04.12.2014, as could be seen from the letter delivery maintained by the respondent. The authority proceeded to pass an order on account of 15 days time was granted i.e. on 18.12.2014 and there was no objections filed by the petitioner and the respondent has determined the amount payable by the petitioner. Whether the respondent admitted the letter served on the department on 04.12.2014, the Authority ought ***not** to have passed an order on 19.12.2014 and ***awaited** for one more day to pass an order. Without giving any opportunity to the petitioner being heard, the impugned order was passed. The respondent shall give an opportunity to the petitioner for being heard in person and pass appropriate orders on merits. The petitioner is directed to appear before the Authority on 03.03.2015 with all documents and also objections if any. In case, the petitioner fails to appear for any reason and what so ever on 03.03.2015, the Authority shall pass orders on merits and in accordance with law.

3. With the above direction, the writ petition is disposed of. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar

9.2.2015

*Corrected as per order of this

Court dated 18.02.2015

Sd/-

Assistant Registrar

19.2.2015

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Commercial Taxes Department,
Ayyappanthangal Assessment Circle,
Chennai-600 089.

1 cc to Mr. M.V.Swaroop, Advocate, SR.No. *8887/15

1 cc to Spl. Government Pleader, Sr.No5659

to be substituted
to the order
already despatched
on 10.2.2015

W.P.No.797 of 2015

&

M.P.No.1 of 2015

RSY(CO) PMK.9.2.2015

pmk.19.2.2015