

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.03.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.9236 to 9242 of 2015

And

M.P.Nos.1 of 2015

Tvl.Mahalakshmi Agencies [Petitioner in all WPs]
Rep by its Partner
R. Ramasamy
No.16 Fort Main Road Salem

Vs

The Assistant Commissioner (CT)
Shevapet Assessment Circle
Shevapet Salem District [Respondent in all WPs]

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent in TIN 33632640085/2007-08 to 2013-14 dt 22.1.2015 and quash the same and further direct the respondent to pass order afresh in accordance with law.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.Manoharan Sundaram, AGP(T)

C O M M O N O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, the writ petitions themselves are taken up for hearing.

2. The petitioner has come forward with these writ petitions challenging the notices of the respondent dated 22.01.2015 on the ground that only stereo-typed notices have been issued by filling up the blanks.

3. The learned counsel for the petitioner submitted that reasons have not been assigned in the impugned notices and hence the same have got to be interfered with.

4. The learned Additional Government Pleader (Taxes) is unable to refute the contention of the learned counsel for the petitioner.

5. A glance of the impugned notices show that they were issued by filling up the blanks. The notices should contain the details. By printing the notices just which are impugned in these writ petitions and filling the blanks by the respondent is not going to help anyone much less the department. Hence, I have no other option except to set aside the stereo-typed notices impugned in these writ petitions.

6. Accordingly, the impugned notices dated 22.01.2015 are set aside and the matters are remitted back to the respondent to issue fresh notices to the petitioner, if so required, indicating the reasons and after receipt of objections for the said notices, appropriate orders are directed to be passed on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner.

This writ petitions are disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

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To

The Assistant Commissioner (CT)
Shevapet Assessment Circle
Shevapet Salem District

1 cc to Mr.R. Senniappan, Advocate, Sr. 18635
1 cc to Spl.Government Pleader, (T) Sr. 18230

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TS (CO)
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