

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.9564 and 9565 of 2015

And

M.P.Nos.1 of 2015

M/s.Dalmia Laminators Ltd ... Petitioner
Rep. by its Authorized Signatory
No.89-93 104 SIPCOT Industrial Complex
Gummidipoondi
Chennai-601 201.

Vs

The Assistant Commissioner(CT)
Gummidipoondi Assessment Circle Chennai. ... Respondent

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in the impugned order in TIN No.33450920277/ 2011-2012 and 2012-2013 respectively dated 27.2.2015, quash the same.

For Petitioner : Mr.K.Vaitheeswaran

For Respondent : Mr.Kanmani Annamalai, AGP(T)

COMMON ORDER

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 at the admission stage itself.

2. The petitioner has come forward with these writ petitions challenging the orders of the respondent dated 27.02.2015.

3. According to the petitioner, the petitioner has produced all the documents required by the department, however, the same were not considered by the authority. That apart, the petitioner was not given an opportunity of being heard, before passing the impugned orders.

4. The learned counsel for the petitioner submitted that though the petitioner has produced the voluminous documents, the authority has erroneously stated in the impugned orders that the petitioner has not produced the documents as sought for by them. He has also produced the copies of the documents before this Court, which are said to have been produced before the authority concerned. Further, according to him, since an opportunity of personal hearing was not given to the petitioner, the authority was not in a position to arrive at a conclusion as to whether the documents required by him has been produced or not.

5. Considering the submissions made by the learned counsel for the petitioner, this Court is of the view that on the ground of not affording an opportunity of personal hearing to the petitioner and on the ground of non perusing of the voluminous documents though produced before the respondent, the impugned orders are liable to be set aside and the matters have to be remitted back to the authority concerned for passing orders afresh.

6. Accordingly, the impugned orders are set aside. The matters are remitted back to the respondent for considering the case of the petitioner afresh on merits and in accordance with law, after affording an opportunity of being heard and perusing the documents sought by them.

7. The petitioner is directed to appear before the respondent on any working day prior to 15.05.2015, after intimating the date on which he is going to appear to the respondent to putforth his objections if any. On the date of such appearance, the petitioner shall make his verbal submissions as well as file documents, which the authority shall consider and pass appropriate orders on merits and in accordance with law, within 15 days from the date of giving personal hearing to the petitioner.

The writ petitions are disposed of with the above direction. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rg

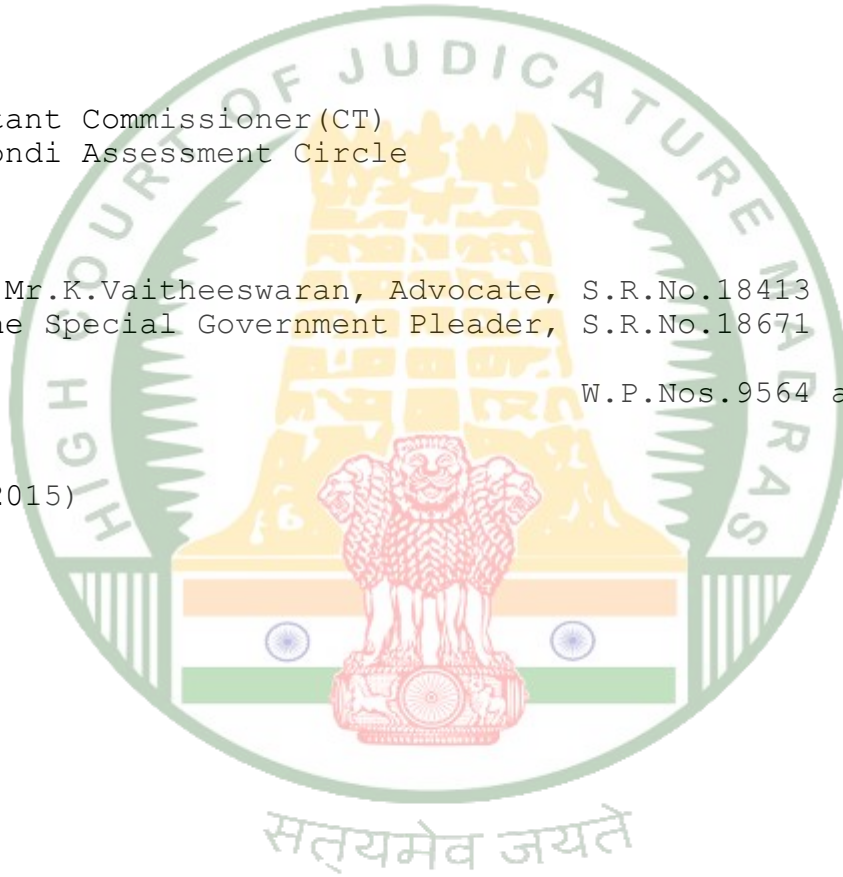
To

The Assistant Commissioner (CT)
Gummidipoondi Assessment Circle
Chennai.

+2cc's to Mr.K.Vaitheeswaran, Advocate, S.R.No.18413
+1cc to the Special Government Pleader, S.R.No.18671

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CTK (CO)
CA(16/04/2015)



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