

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.10655 to 10657 of 2016

and W.M.P.Nos.9348 to 9350 of 2016

M/s.Shree Krishna Traders,
rep by Proprietor C.Chokkalingam
No.16, Annamalai Street,
Saminathapuram,
Salem - 636 009. ... Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (CT),
Gugai Circle,
Salem. ... Respondent in all W.Ps.

Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the respondent in the impugned order in TIN No.33412723529 for the assessment years 2012-13, 2013-14 and 2014-15 dated 29.01.2016 and to quash the same.

For Petitioner : Mr.A.P.Srinivas
(in all W.Ps.)

For Respondent : Mr.Cibi Vishnu,
(in all W.Ps.) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent in the impugned orders in TIN No.33412723529 for the assessment years 2012-13, 2013-14 and 2014-15 dated 29.01.2016 and to quash the same.

2.The learned counsel for the petitioner submitted that the respondent had passed the impugned orders without considering the documents now available with the petitioner. The learned counsel further submits that the petitioner could not produce the documents before the respondent at the time of passing of the impugned orders.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that in the interest of justice, an opportunity may be given to the petitioner to produce all the documents and on production of the documents, the respondent may be directed to consider the same and pass orders afresh.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner could not produce all the documents before the respondent at the time of passing of the impugned orders, in the interest of justice, I am of the view that one more opportunity may be given to the petitioner to produce the documents and the impugned orders dated 29.01.2016 are liable to be set aside. Accordingly, the same are set aside and the matters are remanded to the respondent for fresh consideration. The petitioner is directed to produce the documents within a period of two weeks from the date of receipt of a copy of this order and the respondent is directed to consider the documents to be produced by the petitioner and pass orders afresh, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Gugai Circle,
Salem.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.18253
+1cc to the Special Government Pleader, S.R.No.18230

W.P.Nos.10655 to 10657 of 2016
and W.M.P.Nos.9348 to 9350 of 2016

vd(CO)
srg(31/03/2016)