IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.Nos.1098, 1099, 1100, 1101, 1102,
1103 and 1104 of 2016
and
WMP Nos.829, 830, 831, 832, 833, 834, 835, 836, 837,
838, 839, 840, 841 and 842 of 2016

M/s OPG Metals Private Limited,
rep by its Director - A. Krishnan,
Maruthur Village,
Therizhandur - 609 808,
Kuttalam Taluk,
Nagapattinam District
.... Petitioner in all the writ petitions

vs

The Commercial Tax Officer-II,
Mayiladuthurai II,
Mayiladuthurai,
Nagapattinam District
..... Respondent in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records on the files of the respondent in his impugned proceedings made in TIN Nos: 33094061432 / 2006-2007; 33094061432 /2007-2008, 33094061432/ 2008-2009; 33094061432 /2009-2010, 33094061432 /2010-2011,33094061432/2011-2012 and 33094061432/2012-2013 dated 18.12.2015 and quash the same.

For petitioner : Ms.R. Hemalatha

For respondent : Mr.S. Manoharan Sundaram
AGP

COMMON ORDER

The petitioner has filed the above writ petition to issue Writs of Certiorari to call for the records on the files of the respondent in his impugned proceedings made in TIN Nos: 33094061432 / 2006-2007; 33094061432 /2007-2008, 33094061432/ 2008-2009; 33094061432 /2009-2010, 33094061432 / 2010-2011,33094061432/2011-2012 and 33094061432/2012-2013 dated 18.12.2015 and quash the same.

2. It is the case of the petitioner that the respondent in his proceedings dated 18.12.2015 did not inform the petitioner as to how he arrived at the alleged import purchase because of dollar rate fluctuations and other mode of import formalities should be taken into consideration for the purpose of arriving at the actual import purchase value. Further, according to the petitioner, the respondent has not followed none of the modalities in arriving at the import purchase value. The respondent had passed the impugned orders for the reason that the petitioner had not substantiated his case by sufficient documentary evidence.

3. When the writ petitions are taken up for hearing, Ms.R. Hemalatha, learned counsel appearing for the petitioner submitted that the petitioner had already submitted all the documents in original for verification and to substantiate that there is no suppression of details, it is stated that the covering letter, enclosed along with the documents, was also acknowledged by the Commercial Tax Officer, Mayiladuturai-II.

4. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent, submitted that since the petitioner has submitted the documents for verification, the impugned orders can be set aside and the respondent may be directed to pass a fresh order, taking into consideration the documents, submitted by the petitioner.

5. Having regard to the submissions made by the learned counsel for the petitioner and also taking note of the fact that the petitioner had submitted the documents before the respondent, the impugned orders dated 18.12.2015 are set aside and the respondent is directed to consider the documents, submitted by the petitioner and pass fresh order, on merits and in accordance with law, after giving an opportunity of hearing to the petitioner.

6. With these observations, all the writ petitions are allowed. No costs. Consequently, connected MPs are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer-II,
Mayiladuthurai II,
Mayiladuthurai,
Nagapattinam District

+7cc to Mr.R.Hemalatha, Advocate, S.R.No.7599
+1cc to the Government Pleader, S.R.No.7740

W.P.Nos.1098, 1099, 1100, 1101, 1102, 1103 and 1104 of 2016

ctk(CO)
srg(12/02/2016)