IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No. 11645 of 2016
and WMP.No.10054 of 2016

M/s. CBS Fashions (Asia) Pvt., Ltd.,
Represented by its Managing Director,
Mr.T.R.Vijayakumar,
No.11, CBC Building,
V Street, M.R.Nagar,
K.N.P. Colony Post, Dharapuram Road,
Tiruppur - 641 608. .. Petitioner

v.

The Assistant Commissioner (CT) (FAC)
Bazar Assessment Circle, Tiruppur,
Commercial Taxes Department,
IV Floor, Commercial Taxes Building,
Kumaran Road,
Tiruppur - 641 601. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in respect of the impugned order of the Assistant Commissioner (CT), Central II Assessment Circle, Tiruppur, TIN / 33492425404/2009-10, dated 25.11.2015 and quash the order and to direct the respondent pass such further order or other orders, as this Court may deem fit.

For Petitioner : Mr.S.Sivakumar

For Respondents : Mr.S.Kanmani Annamalai
AGP (T)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus, to call for the records in respect of the impugned order of the Assistant Commissioner (CT), Central II Assessment Circle, Tiruppur, TIN / 33492425404/2009-10, dated 25.11.2015 and to quash the same and direct the respondent to decide the matter afresh.

2. It is the case of the petitioner that the respondent had passed the impugned order, without affording an opportunity of personal hearing, which is violative of principles of natural justice. Earlier, this Court had set aside the impugned order passed by the respondent, directing the respondent to receive the objections to be filed by the petitioner and also directed the respondent to give an opportunity of personal hearing to the petitioner. Though the petitioner had filed the objections before the respondent, no opportunity of personal hearing was given to the petitioner.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, taking notice for the respondent submitted that since an opportunity of personal hearing was not given to the petitioner, the order passed by the respondent may be set aside and the respondent may be directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner.

4. In these circumstances, the impugned order passed by the respondent, dated 25.11.2015 is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With this observation, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT) (FAC)
Bazar Assessment Circle, Tiruppur,
Commercial Taxes Department,
IV Floor, Commercial Taxes Building,
Kumaran Road,
Tiruppur - 641 601.

+1cc to Mr.S.Sivakumar, Advocate, S.R.No.19915
+1cc to the Government Pleader, S.R.No.19944

W.P.No.11645 of 2016

ad(CO)
srg(04/04/2016)