IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos. 1200 to 1207 of 2016
and W.M.P.Nos.931 to 938 of 2016

Tvl. Hindustan Pipe Fittings Co.,
Represented by its Managing Partner,
Mr.S.Om Prakash Jaiswal,
No.36, Errabalu Chetty Street,
Chennai - 600 001. .. Petitioner in all WP's

v.

1. The Assistant Commissioner (CT)
Broadway Assessment Circle,
Chennai - 600 001.

2. The Commercial Tax Officer (CT)
Broadway Assessment Circle,
Chennai - 600 001. .. Respondents in all WPs.

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the second respondent in TIN / 33720060951 / 2007-08, 2008-09, 2012-2013, 2014-2015, 2010-2011, 2011-2012, 2009-2010, 2013-2014 respectively dated 04.08.2015 and 25/09/2015 (W.P.No.1205/16) and quash the same, as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner: Mr.R.Senniappan in all the WPs

For Respondents: Mr.S.Kanmani Annamalai
AGP (T) in all the WPs

COMMON ORDER

The petitioner has filed the above writ petitions to issue writs of Certiorari, to call for the records on the file of the second respondent in TIN 33720060951 for the assessment year, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15, dated 04.08.2015 and to quash the same.

2. It is the case of the petitioner that though the petitioner had filed the purchase materials before the respondents, the second respondent had passed the impugned orders, without considering the purchase materials produced by the petitioner. During the pendency of the present writ petitions, the petitioner had produced the purchase materials

before the respondents, therefore, the second respondent had no occasion to consider the same. However, the learned counsel appearing for the petitioner submitted that in the interest of justice, respondents may be directed to consider the purchase materials produced by the petitioner and decide the matter afresh.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that in the interest of justice, the impugned orders may be set aside and the second respondent may be directed to decide the matter afresh, after taking into consideration the purchase materials produced by the petitioner, in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side, in the interest of justice, since the second respondent had passed the impugned orders, without considering the purchase materials, the impugned orders are liable to be set aside. Accordingly, the same are set aside and the matter is remitted back to the second respondent for fresh consideration. The second respondent is directed to decide the matter afresh, considering the purchase materials produced by the petitioner and after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With this observation, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

tsvn
To
1. The Assistant Commissioner (CT)
Broadway Assessment Circle,
Chennai - 600 001.

2. The Commercial Tax Officer (CT)
Broadway Assessment Circle,
Chennai - 600 001.

+1cc to Mr.R. Senniappan, Advocate, S.R.No.19974
+1cc to the Government Pleader, S.R.No.19974

MSM(CO)
EU(15/04/2016)