

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.Nos.1234 and 4019 of 2016
and
WMP No.971 and 3345 of 2016

Forech India Limited
represented by Vice President,
Finance and Administration,
Ashok Tayal
Plot No.1, SIPCOT Industrial Park,
Mathur-Mangal,
Cheyyar Taluk

.. Petitioner in both the writ petitions

vs

1. The Commercial Tax Officer,
Vandavasi Assessment Circle,
43/41, Sannathi New Street,
Vandavasi - 604 408
2. Commissioner of Commercial Taxes,
Chepauk,
Chennai- 600 005
3. Government of Tamil Nadu,
represented by its Secretary,
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009

.. Respondent in both the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue writs of Certiorarified Mandamus to call for the records relating to the order passed by the first respondent in CST/377456/2013-2014 dated 11.12.2015 and CST/377456/2013-14 dated 29.01.2016, quash the same and consequently direct the first respondent to afford the petitioner an opportunity of personal hearing, decide the matter on merits after taking into consideration the documents and submissions of the petitioner.

For petitioner : Mr.Laskshmi Kumaran

For respondents: Mr.S. Manoharan Sundaram
AGP

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorarified Mandamus to call for the records relating to the order passed by the first respondent in CST/377456/2013-2014 dated 11.12.2015 and CST/377456/2013-14 dated 29.01.2016, quash the same and consequently direct the first respondent to afford the petitioner an opportunity of personal hearing, decide the matter on merits after taking into consideration the documents and submissions of the petitioner.

2. The only contention raised by the petitioner is that the petitioner was not given an opportunity of personal hearing and without affording an opportunity of personal hearing, the first respondent had passed the impugned orders.

3. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondents submitted that the first respondent may be directed to give an opportunity of personal hearing to the petitioner and pass fresh orders, on merits and in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing, the impugned orders, passed by the first respondent are set aside . The first respondent is directed to give an opportunity of personal hearing to the petitioner and after affording of personal hearing to the petitioner, the first respondent is directed to pass fresh orders, taking into consideration the submissions and documents, produced by the petitioner, within a period of three weeks from the date of receipt of copy of this order.

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

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

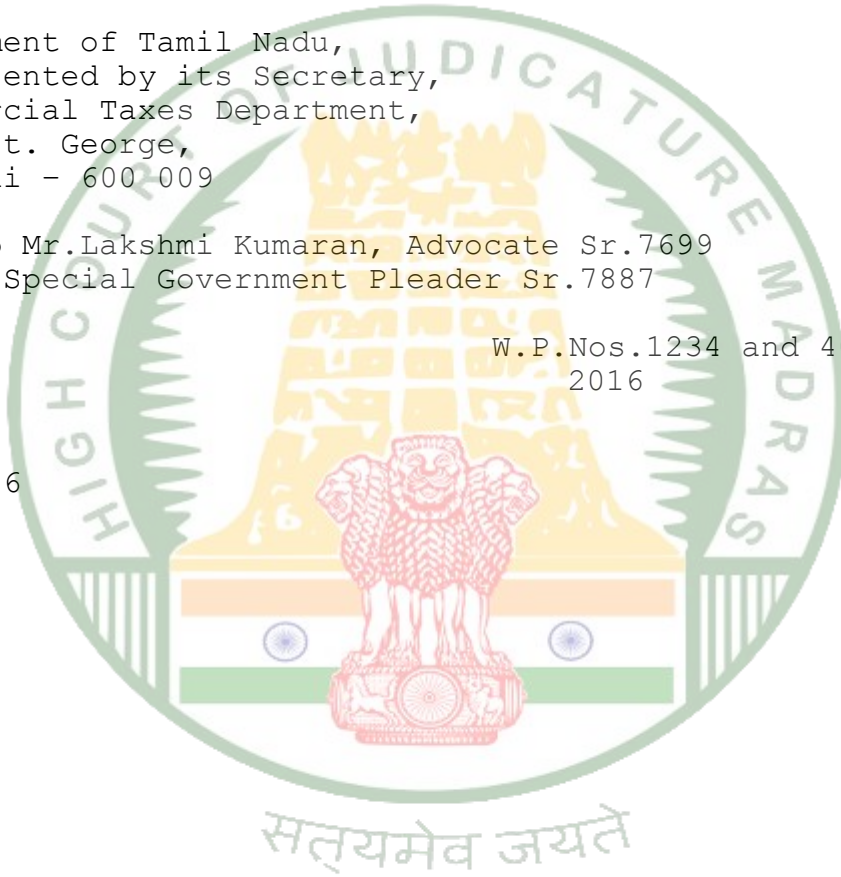
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To

1. The Commercial Tax Officer,
Vandavasi Assessment Circle,
43/41, Sannathi New Street,
Vandavasi - 604 408
 2. Commissioner of Commercial Taxes,
Chepauk,
Chennai- 600 005
 3. Government of Tamil Nadu,
represented by its Secretary,
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009
- + 2 ccs to Mr.Lakshmi Kumaran, Advocate Sr.7699
+ 1 cc to Special Government Pleader Sr.7887

W.P.Nos.1234 and 4019 of
2016

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