

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.1293 to 1296 of 2016 and
W.M.P.Nos.1064 to 1067 of 2016

Tvl.Camera Citi
Rep. by its Proprietor
Mr.M.Peter
No.54, Cathedral Road
Gopalapuram Chennai-86.

... Petitioner in all WPs

Vs

1 The Assistant Commissioner (CT)
Royapettah Assessment Circle
46 Greenways Road Chennai-28.

2 The Branch Manager
Bank of India Chennai-86. ... Respondents in all WPs

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent proceedings in TIN:33070720860/ 2010-11, 2007-08, 2008-09 and to 2009-10 respectively dated 30.09.2015 and quash the same being illegal invalid without authority of law and violated the principles natural justice and also law laid down by this Honourable Court.

For Petitioner : Mr.D.Vijayakumar

For Respondents : Mr.V.Haribabu, AGP (T) (R1)

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COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writs of Certiorari, to call for the records on the file of the 1st respondent proceedings in TIN:33070720860/ 2010-11, 2007-08 to 2009-10 respectively dated 30.09.2015 and to quash the same.

2. It is the case of the petitioner that without issuing separate notices to the proprietary concern and the partnership firm, the 1st respondent had passed the impugned orders.

3. Admittedly, an inspection was conducted in respect of the petitioner's firm, which is a proprietary firm. However, in the impugned orders, without issuing notice to the partnership firm viz., Citi Digital Colour Lab, the 1st respondent has passed the impugned orders. On a perusal of the impugned orders dated 30.09.2015, it is clear that the orders were passed in respect of the partnership firm, without issuing any notice to them.

4. Mr.V.Haribabu, learned Additional Government Pleader, appearing for the 1st respondent fairly submitted that the 1st respondent may be directed to issue notice to both i.e., proprietary concern and the partnership firm viz., Citi Digital Colour Lab and decide the matters afresh separately, after affording due opportunity of personal hearing to them.

5. Having regard to the submissions made by the learned counsel on either side, since the 1st respondent had passed the impugned orders without giving any opportunity and without issuing notice to the partnership firm, the impugned orders are liable to be set aside.

6. Accordingly, the impugned orders are set aside and the matters are remanded to the 1st respondent for fresh consideration. The 1st respondent is directed to issue separate notices to the petitioner proprietary concern and also to the partnership firm viz., Citi Digital Colour Lab and decide the matters afresh on merits and in accordance with law, after affording due opportunity of personal hearing to them.

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

सत्यमेव जयते

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

1 The Assistant Commissioner (CT)
Royapettah Assessment Circle
46 Greenways Road Chennai-28.

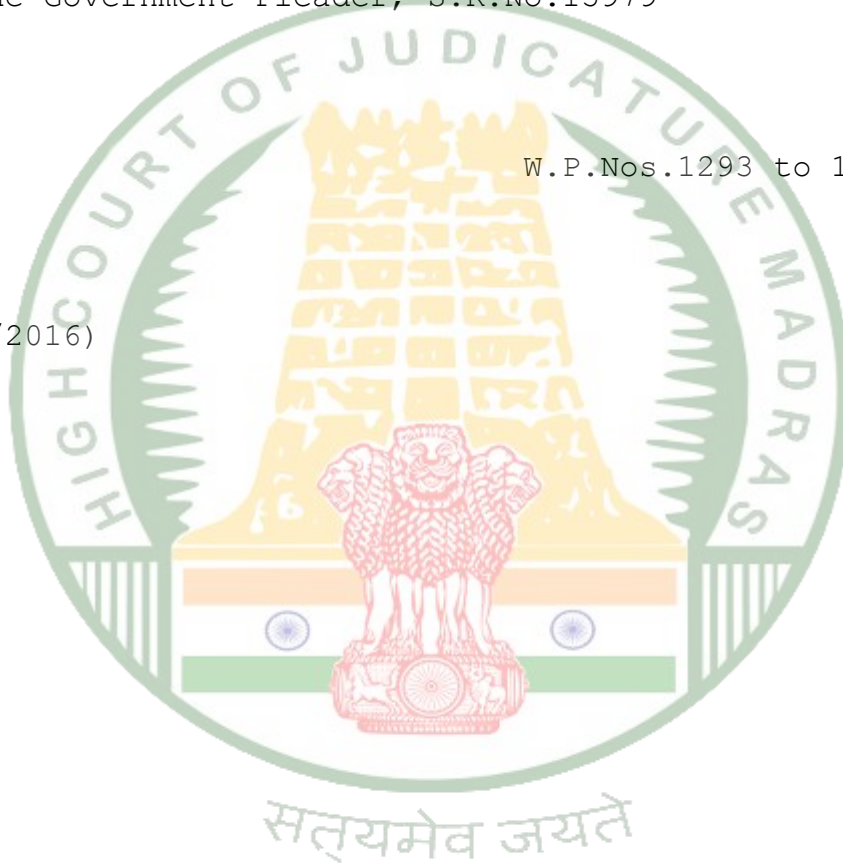
2 The Branch Manager
Bank of India Chennai-86.

+1cc to Mr.D.Vijayakumar, Advocate, S.R.No.15857

+1cc to the Government Pleader, S.R.No.15979

W.P.Nos.1293 to 1296 of 2016

sns (CO)
srg (28/03/2016)



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