

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.12996 of 2016 and
W.M.P.No.11348 of 2016

M/s.Classic Tanners & Traders,
rep by its Partner Zafarsha,
25/1089/A2, Cutchery Road,
Vaniyambadi, Vellore District. Petitioner

Vs.

- 1.The Assistant Commissioner (CT) (FAC),
Vaniyambadi Assessment Circle,
Vaniyambadi, Vellore District.
- 2.The Commercial Tax Officer (CT) (FAC),
Vaniyambadi Assessment Circle,
Vaniyambadi, Vellore District. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the 2nd respondent in his proceedings in TIN No.33814640611/2012-13 dated 15.05.2015 and to quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader (Tax)

ORDER

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records of the 2nd respondent in his proceedings dated 15.05.2015 and to quash the same as illegal.

2.It is the case of the petitioner that the respondent, who has no authority to pass the impugned order, has passed the impugned order, without affording an opportunity of personal hearing and without considering the objections filed by the petitioner.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the 1st respondent may be directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, since the 2nd respondent has got no jurisdiction to pass the impugned order, the same is set aside. The matter is remanded to the 1st respondent for fresh consideration. The 1st respondent is directed to decide the matter afresh, on merits and in accordance with law, after considering the objections filed by the petitioner and after affording due opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner (CT) (FAC),
Vaniyambadi Assessment Circle,
Vaniyambadi, Vellore District.

2.The Commercial Tax Officer (CT) (FAC),
Vaniyambadi Assessment Circle,
Vaniyambadi, Vellore District.

+1 cc to Special Government Pleader (Taxes), sr.22246
+1 cc to Mr.s.Ramanathan, Advocate, sr.22088

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tej co
kra 12.04.2016