IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13007 & 13008 of 2016
and
W.M.P.Nos.11363 & 11364 of 2016

Tvl.Arihant Trading Company,
rep by its Proprietor H.Lalit Kumar,
No.4/10, Thambu Naicken Street,
Chennai - 600 079. ... Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai, 2nd Floor,
Chennai - 600 001. ... Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in CST/94654/2011-12, 2012-13 dated 17.04.2015 and to quash the same and to direct the respondent to pass fresh order after granting the petitioner a reasonable opportunity of personal hearing.

For Petitioner : Mr.S.Sivakumar
(in both W.Ps)

For Respondents : Mr.S.Kanmani Annamalai,
(in both W.Ps) Additional Government Pleader(Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records of the respondent dated 17.04.2015 and to quash the same and to direct the respondent to pass fresh order after granting the petitioner a reasonable opportunity of personal hearing.

2.According to the petitioner, the orders passed by the respondent is clear violation of principles of natural justice. Further, the petitioner contended that the orders were not served on the petitioner for the reason that the petitioner's aged mother was laid up with illness and that the petitioner was taking care of her health. Further, the learned counsel for the petitioner submitted that an opportunity may be given to the petitioner to make their submissions before the respondent and in such an event, the respondent may be directed to decide the matter afresh.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent fairly submitted that an opportunity may be given to the petitioner to make their submissions and also to file the left over C-Forms and the respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, the impugned orders dated 17.04.2015 are set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to produce the remaining C-Forms within a period of two weeks from the date of receipt of a copy of this order. The respondent is directed to decide the matter afresh, on merits and in accordance with law, after considering the objections filed by the petitioner and the C-Forms produced by the petitioner and after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai, 2nd Floor,
Chennai - 600 001.

+1cc to Mr.S.Sivakumar, Advocate, S.R.No.22208
+1cc to the Special Government Pleader(Taxes), S.R.No.22238

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SR(CO)
CA(13/04/2016)