

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2016

CORAM:

THE HON'BLE MR. JUSTICE K.KALYANASUNDARAM

W.P.No.1305 of 2016

and WMP.No.1072 of 2016

Bhagavan Textiles (Defunct)

Rep.by Mr.V.Velusamy

No.5, Alamapalayam,

Kumarapalayam (P.O)

Annur-641 653.

... Petitioner

Vs.

1.The Assistant Commissioner (CT),

Avinashi Assessment Circle,

Avinashi.

2.The Assistant Commissioner (CT),

Gandhipuram Circle,

Coimbatore.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari to call for the records of the first respondent in vide ODR/02/2008-09-A3 dated 25.08.2015 and quash the same.

For Petitioner : Mr.S.Raveekumar

For Respondents : Mr.A.Kanmai Annamalai

Additional Government Pleader(T)

O R D E R

The prayer in the writ petition is to quash the impugned order of the respondent made in ODR/02/2008-09-A3 dated 25.08.2015.

2. The petitioner has challenged the impugned order on the ground that the first respondent has passed the order of attachment without passing assessment order and he was not given an opportunity to put forth his case.

3. Per Contra, Mr. Kanmanni Annamalai, learned Additional Government Pleader would submit that the respondent has sent the assessment order to the address given by the petitioner,

but they were returned unserved and prayed for dismissal of the writ petition.

4. Indisputably the petitioner was not given an opportunity before passing the impugned order of attachment. In such view of the matter, the impugned order is liable to be set aside and the same is set aside. The second respondent shall pass an order afresh, after giving opportunity to the petitioner and in accordance with law. The petitioner is directed to appear before the second respondent, within a period of two weeks, from the date of receipt of a copy of the order, failing which, the impugned order will hold good. This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

smi

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The Assistant Commissioner (CT),
Avinashi Assessment Circle, Avinashi.

2.The Assistant Commissioner (CT),
Gandhipuram Circle, Coimbatore.

+ 1 cc to Mr.S.Raveekumar, Advocate Sr 14216

+ 1 cc to The Spl.Govt.Pleader(TAXES) Hct. Mds-104. Sr 13869

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