

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.13197 of 2016 and  
W.M.P.No.11564 of 2016

M/s.Vadivelar Traders,  
rep by its Proprietor  
No.19/533, KPC Nagar,  
Vellakovil - 638 111.

... Petitioner

Vs.

The Commercial Tax Officer,  
Kangayam Assessment Circle,  
Kangayam, Tirupur District.

... Respondent

Petition 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 his proceedings in CST 779303/2007-08 dated 21.05.2015 and to quash the order passed therein as illegal and to direct the respondent to pass revised assessment orders based on representation made by the petitioner on 30.03.2016.

For Petitioner : Mr.C.Baktha Siromoni  
For Respondents : Mr.S.Kanmani Annamalai,  
Addl Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the respondent in his proceedings dated 21.05.2015 and to quash the same and to direct the respondent to pass revised assessment orders based on the representation made by the petitioner on 30.03.2016.

2.It is the case of the petitioner that the respondent, without giving an opportunity of personal hearing and without giving an opportunity to the petitioner to file their objections, passed the impugned order. Since no opportunity was given to the petitioner, it is clear violation of principles of natural justice, warranting interference by this Court in the Writ Petition. The learned counsel for the petitioner submitted that the petitioner may be furnished with the details of the turnover mentioned in the impugned order.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since no opportunity was given to the petitioner, the impugned order may be set aside and the matter may be remitted back to the respondent for fresh consideration.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity to file their objections and was also not given an opportunity of personal hearing, which is in violation of principles of natural justice, the impugned order dated 21.05.2015 is liable to be set aside. Accordingly, the same is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to file their objections within two weeks from the date of receipt of a copy of this order and on receipt of the objections, the respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner. In the event of the petitioner filing a representation before the respondent seeking for the details, the respondent is directed to consider the same and furnish the details to the petitioner.

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

va

s/d-  
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,  
Kangayam Assessment Circle,  
Kangayam, Tirupur District.

+ 1 cc to Mr.C.Bakthasiromoni,Advocate, SR 22295

+ 1 cc to Spl.Govt.Pleader(T)High Court, Madras SR 22427

gj(co)  
prk11/4

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