

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.13330 & 13331 of 2016
and
W.M.P.Nos.11676 & 11677 of 2016

Principal Trading
rep by its Proprietor
A.K.Mohamed Ashrafali
S/o Abdul Khuddus
No.12/35, Jones Street,
Chennai - 600 001. Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT),
Broadway Assessment Circle,
199, Thambu Chetty Street,
Chennai - 600 001. Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent vide TIN/33910041204/2015-16 and 2014-15 and quash the impugned order dated 10.12.2015 passed therein.

For Petitioner : Mr.B.Raveendran
(in both W.Ps)

For Respondent : Mr.Cibi Vishnu,
(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 certiorari to call for the records of the respondent in TIN/33910041204 for the assessment years 2015-16 and 2014-15 and to quash the impugned order dated 10.12.2015.

2.It is the case of the petitioner that without giving an opportunity of personal hearing and without considering the objections, the respondent had passed the impugned orders. The learned counsel for the petitioner submitted that since no opportunity was given to the petitioner to put forth their case, the respondent had violated the principles of natural justice and hence, the impugned orders are liable to be set

aside.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent had not considered the objections of the petitioner, the respondent may be directed to decide the matter afresh, after considering the objections and also the representation filed by the petitioner on 11.02.2016.

4.Having regard to the submissions made by the learned counsel on either side, since the respondent had passed the impugned orders without considering the petitioner's objections, the same are liable to be set aside. Accordingly, the impugned orders dated 10.12.2015 are set aside. The matter is remitted back to the respondent for fresh consideration. The respondent is directed to consider the petitioner's objections and also the representation dated 11.02.2016 and decide the matter afresh, 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(CS VI)

//True Copy//

Sub Assistant Registrar

va

To

The Assistant Commissioner (CT),
Broadway Assessment Circle,
199, Thambu Chetty Street,
Chennai - 600 001.

+1cc to the Special Government Pleader(Taxes), S.R.No.22624
+ 1 cc to Mr.B.Raveendran, Advocate Sr 23007 (2/5/16)

W.P.Nos.13330 & 13331 of 2016
and

W.M.P.Nos.11676 & 11677 of 2016

KK(CO)
CA(26/04/2016)