

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.13816 of 2016

&

W.M.P.No.12126 of 2016

M/s.Sri Kannika Parameswari Stores
Rep by its Proprietor
Mr.M.Gunasekaran
No.91, Kamarajar Street
Villupuram ... Petitioner

Vs.

The Assistant Commissioner (CT)
Villupuram-I Assessment Circle
Villupuram ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent in TIN.33854681135/ 2011-2012, dated 31.12.2015 and quash the same as passed contrary to the principles of natural justice and to further direct the respondent to grant reasonable opportunity to the petitioner and then pass orders in accordance with law.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader(Taxes)

WEB COPY
ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent dated 31.12.2015, to quash the same and direct the respondent to grant reasonable opportunity to the petitioner and pass orders in accordance with law.

2. It is the case of the petitioner that the respondent had passed the impugned order without giving an opportunity of personal hearing, which is violative of principles of natural justice.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes), appearing for the respondent submitted that since an opportunity of personal hearing was not given to the petitioner, the impugned order may be set aside 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, since the petitioner was not given an opportunity of personal hearing and that the respondent have also not issued a notice to the petitioner, the impugned order dated 31.12.2015, is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to issue notice to the petitioner and after receipt of the objections, shall decide the matter on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)
Villupuram-I Assessment Circle
Villupuram.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.24176
+1cc to the Special Government Pleader(Taxes), S.R.No.24457

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VGI (CO)
CA(05/05/2016)