

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.1400 of 2016
and
WMP Nos.1177 and 1178 of 2016

Tvl.Mertho Constructions,
represented by its Proprietor,
New No.40, B-1, Rukmani Apartments,
2nd Mani Road, Kasthuribai Nagar,
Adyar, Chennai - 600 020 petitioner

v.

The Assistant Commissioner (CT),
Adyar Assessment Circle,
R.A. Puram,
Chennai - 600 021 Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in TIN No.33960962822/2011-12 dated 12.11.2015 and quash the same as being illegal arbitrary and as having been passed without having followed the relevant provisions of law.

For Petitioner : Mr.A. Ravichandran
For Respondent : Mr.S. Kanmani Annamalai
AGP

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records of the respondent in TIN No.33960962822/2011-12 dated 12.11.2015 and quash the same.

2. It is the case of the petitioner that the respondent had passed the impugned order dated 12.11.2015 by a non-speaking order, without considering the objections raised by the petitioner.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the respondent had passed the impugned order, without assigning any

reason, the same can be set aside and the matter may be remanded to the respondent for fresh consideration.

4. Since the respondent had passed the impugned order, without considering the petitioner's objections and without any discussions, had levied penalty on the petitioner, the impugned order dated 12.11.2015 is liable to be set aside and the same is set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to consider the petitioner's objections and after giving due opportunity of personal hearing to the petitioner, decide the matter afresh, on merits and in accordance with law. With this observation, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.
sr

s/d-

Assistant Registrar (CS-III)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Adyar Assessment Circle,
R.A. Puram,
Chennai - 600 021

+ 1 cc to Mr.A.Ravichandran, Advocate, SR 18434

+ 1 cc to Spl.Govt.Pleader(T) High Court, Madras SR 18229

msm(co)
prk31/3

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