

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.14075 of 2016

&

W.M.P.No.12292 of 2016

New Geetha & Company  
Rep by its Proprietor Mr. R.Jayaprakash  
17, North Bazaar  
Kamarajapuram, Pattabiram  
Chennai-72. .... Petitioner

Vs.

The Assistant Commissioner (CT)  
Avadi Assessment Circle  
9, 2nd Street  
Kasthuri Bai Nagar, Avadi  
Chennai-54. .... 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/33171301835/2013-14, dated 15.09.2015 and quash the same.

For Petitioner : Mr.R.Kumar

For Respondent : Mr.S.Kanmani Annamalai  
Additional Government Pleader  
(Taxes)

WEB COPY  
ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records of the respondent dated 15.09.2015 and to quash the same.

2. It is the case of the petitioner that the respondent had passed the impugned order without considering their objections and without affording an opportunity of personal hearing to the petitioner, which is in violation of principles of natural justice.

<https://hcservices.ecourts.gov.in/hcservices/>

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), appearing for the respondent, submitted that

since the petitioner was not given an opportunity of personal hearing and also that the respondent had not considered the objections filed by 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 of personal hearing and also that the objections filed by the petitioner was not considered by the respondent, the impugned order dated 15.09.2015 is liable to be set aside. Accordingly, the same is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after considering the objections filed by the petitioner and after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with law. It is open to the petitioner to produce additional documents before the respondent, within a period of two weeks from the date of receipt of a copy of this order.

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

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)  
Avadi Assessment Circle  
9, 2nd Street  
Kasthuri Bai Nagar, Avadi  
Chennai-54.

+1cc to Mr.R.Kumar, Advocate, S.R.No.23747

+1cc to the Special Government Pleader(T), S.R.No.23707

W.P.No.14075 of 2016

&

W.M.P.No.12292 of 2016

TEJ(CO)  
CA(20/04/2016)