

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.14296 of 2016 &

W.M.P.No.12478 of 2016

M/s.Rathinasamy Nadar & Sons
Rep by its Partner
Mr.P.Ayyemperumal 123
M.G. Road
Villupuram-605 602 .. Petitioner

v.

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 33234680118/2009-2010, 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.

For Petitioner : Mr.C.Sivasubramanian

For Respondent : Mr.Cibi Vishnu
Addl. Govt. Pleader (Taxes)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33234680118/2009-2010, dated 31.12.2015, to quash the same and direct the respondent to grant reasonable opportunity to the petitioner.

2. It is the case of the petitioner that the respondent in the impugned order dated 31.12.2015, had levied penalty, without giving a notice, which is contrary to the settled position of law.

3. Mr.C.Sivasubramanian, learned counsel appearing for the petitioner submitted that since the impugned order has been passed without giving a notice to the petitioner, the same is liable to be set aside.

4. Mr.Cibi Vishnu, learned Additional Government Pleader (Taxes), takes notice for the respondent and submitted that since the petitioner was not served with the notice prior to the passing of the impugned order, the same may be set aside and the respondent may be directed to decide the matter afresh.

5. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the petitioner was not served with any notice prior to the passing of the impugned order levying the penalty, the impugned order dated 31.12.2015, is liable to be set aside. Accordingly, the same is set aside and the matter is remanded to the respondent for fresh consideration. The 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.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj

To

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

+1 cc to Mr.P.Rajkumar Advocate sr.23969
+1 cc to Special Government Pleader sr.24445

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