IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No. 13935 of 2015
and
M.P.No.1 of 2015

Ulundurpet Expressways Private Limited
(Formerly known as GMR Ulundurpet
Expressways Private Limited)
Rep. by its Manager,
Mr.Annamalai Muthu,
150/400, NH45, Toll Plaza,
Vikaravandi - 605 652,
Villupuram, Tamil Nadu. ... Petitioner

Vs.

The Assistant Commissioner
Commercial Tax Department,
Villupuram Assessment Circle-I,
Villupuram. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records comprised in impugned order TIN 33154682587 / 2011-12, dated 28.02.2015 on the file of the respondent, quash the same and consequently direct the respondent to pass orders afresh after giving the petitioner a reasonable opportunity of being heard.

For Petitioner : Mr.Mohammed Shaffiq

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader(T)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus, to call for the records of the impugned order in TIN 33154682587 / 2011-12, dated 28.02.2015 on the file of the respondent, quash the same and consequently direct the respondent to pass orders afresh after giving the petitioner a reasonable opportunity of being heard.

2. It is the case of the petitioner that the respondent, without considering the petitioner's objection and by a non-speaking order, has passed the impugned order.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent submitted that since the respondent has not given any reason for arriving at the conclusion, the impugned order, dated 28.02.2015 may be set aside and the respondent may be directed to pass a reasoned order.

4. Having regard to the submissions made by the learned counsel on either side, since the respondent had passed the impugned order, without assigning any reason, the same 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 decide the matter afresh, considering the objections filed by the petitioner and pass a reasoned order, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

With this observation, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

tsvn

To

The Assistant Commissioner
Commercial Tax Department,
Villupuram Assessment Circle-I,
Villupuram.

+1cc to Mr.Mohammed Shaffiq, Advocate, S.R.No.19352
+1cc to the Special Government Pleader(Taxes), S.R.No.19948

W.P.No.13935 of 2015

KGK(CO)
CA(12/04/2016)