

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.14973 of 2016 &
W.M.P.No.13069 of 2016

M/s.Haritha Polymers
Rep by its Proprietor
A.Raghavendran
No. 5/74, Esta/
Sidhi Vinayakar Koil Street
Pozhichalur, Chennai-600 074. .. Petitioner

v.

The Commercial Tax Officer
Pammal Assessment Circle
Office of the Assistant Commissioner-CT
Pammal Assessment Circle
No.32 & 33, Sripuram 2nd St
Chromepet, Chennai-600044 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records and quash the impugned order dated 31.12.2015 by the respondent for the assessment year 2014-15 and direct the respondent to consider the petitioner's written petition.

For Petitioner : Mr.A.Ramakrishnan
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, quash the impugned order dated 31.12.2015 passed by the respondent for the assessment year 2014-15 and direct the respondent to consider their written petition.

2. It is the case of the petitioner that the respondent had passed the impugned order without granting sufficient time to them to file their objections and without giving an opportunity of personal hearing.

3. Mr.Cibi Vishnu learned Additional Government Pleader (Taxes), takes notice for the respondent and submitted that liberty may be given to the petitioner to file their objections and on receipt of the same, 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 has not filed their objections before the respondent, the impugned order dated 31.12.2015 is set aside. The petitioner is permitted to file their objections, within a period of two weeks from the date of receipt of a copy of this order. The respondent is directed to decide the matter afresh after considering the objections to be filed by the petitioner and after affording an 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 Commercial Tax Officer
Pammal Assessment Circle
Office of the Assistant Commissioner-CT
Pammal Assessment Circle
No.32 & 33, Sripuram 2nd St
Chromepet, Chennai-600044

+lcc to Mr.A. Ramakrishnan, Advocate, S.R.No.24884
+lcc to the Government Pleader, S.R.No.25236

KJI(CO)
EU(29/04/2016)

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