

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.15024 & 15025 of 2016 &
W.M.P.Nos.13107 & 13108 of 2016

M/s.Om Sri Ragavendra Motors
Rep.by its Proprietor
No.7, Tiruttani Road
Arakkonam, Vellore District .. Petitioner in both WPs

v.

Commercial Tax Officer
Arakkonam Assessment Circle
Arakkonam
Vellore District. .. Respondent in both WPs

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, Call for the records of the respondent and quash the assessment proceedings in TIN Nos. 33414301622/ 2010-11 and 33414301622/2011-12, dated 15.09.2015 based on the mismatch details taken from the departmental Web site and direct the respondent to pass fresh orders after verification of books account of the petitioner for the year 2010-11 and 2011-12 and to provide an opportunity of personal hearing.

For Petitioner : Mr.C.Bakthasiromoni

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

COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writs of Certiorarified Mandamus to call all for the records of the respondent, to quash the assessment proceedings dated 15.09.2015 and to direct the respondent to pass fresh orders after verification of books account of the petitioner for the year 2010-11 and 2011-12 and to provide an opportunity of personal hearing.

2. Mr.C.Bakthasiromoni, learned counsel appearing for the petitioner submitted that since the petitioner has not given an

opportunity of personal hearing, which is violative of principles of natural justice, the impugned orders dated 15.09.2015 are 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 given an opportunity of personal hearing, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh, after affording an opportunity of personal hearing to the petitioner.

5. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the petitioner was not given an opportunity of personal hearing, which is violative of principles of natural justice, the impugned orders dated 15.09.2015 are set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner,

With these observations, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Arakkonam Assessment Circle,
Arakkonam ,
Vellore District.

+1cc to Mr.C.Bathasiromoni, Advocate sr.25548
+1cc to the Special Government Pleader sr.25234

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srg 25/04/2016