

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2016

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

W.P.Nos.15635 & 15636 of 2016
and
W.M.P.Nos.13587 to 13590 of 2016

M/s.Sri Vari Gayathri Enterprises
rep by its Authorized Signatory
No.190/VI, Road Street,
Melpakkam Village, Arakkonam Taluk,
Vellore District. Petitioner in both W.Ps

Vs.

1. The Commercial Tax Officer,
Arakkonam Assessment Circle,
Arakkonam, Vellore District.
2. The Regional Transport Officer,
Kainoor Road,
Arakkonam - 631 003. Respondents in both W.Ps

Petitions filed under Article 226 of the Constitution of India praying for issuance of writ of certiorarified mandamus to call for the records of the 1st respondent quash the illegal assessment proceedings in TIN No.33354302140/2010-11 & 2011-12 dated 09.11.2015 and direct the 1st respondent to consider the representation of the petitioner dated 27.03.2015 and also the sale bills and records received and produced by the petitioner from the 2nd respondent office and to permit the petitioner to cross examine the sellers and pass fresh orders.

For Petitioner : Mr.C.Baktha Siromoni
(in both W.Ps)

For Respondents : Mr.Manoharan Sundaram,
(in both W.Ps) Additional Government Pleader(Tax)
(R1)

Mr.M.S.Ramesh,
Additional Government Pleader(R2)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records of the 1st respondent quash the assessment proceedings dated 09.11.2015 for the assessment years 2010-11 & 2011-12 and to direct the 1st respondent to consider the objections of the petitioner and also the sale bills and other documents and pass fresh orders in accordance with law.

2.The learned counsel for the petitioner submitted that since the petitioner was not given an opportunity to file their objections, an opportunity to the petitioner to file their objections may be given and after the filing of the objections, the respondent may be directed to decide the matter afresh.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the 1st respondent submitted that in the interest of justice, an opportunity may be given to the petitioner to file their objections and on filing the objections, the respondents may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, in the interest of justice, I am of the view that an opportunity can be given to the petitioner to file their objections before the 1st respondent. In view of the same, the impugned orders dated 09.11.2015 are set aside and the matter is remanded to the 1st respondent for fresh consideration. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of a copy of this order and the 1st respondent is directed to decide the matter afresh, on merits and in accordance with law, after taking into consideration the objections to be filed by the petitioner and after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1. The Commercial Tax Officer,
Arakkonam Assessment Circle,
Arakkonam, Vellore District.
2. The Regional Transport Officer,
Kainoor Road,
Arakkonam - 631 003.

+1cc to the Special Government Pleader(T), S.R.No.26112
+1cc to the Government Pleader, S.R.No.26348

W.P.Nos.15635 & 15636 of 2016
and
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MP (CO)
CA(03/05/2016)



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