

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.15926 to 15932 of 2015
and M.P.Nos.1 to 1 of 2015

Kannappan Iron and Steel Company (P) Ltd.,
rep by its Managing Director
T.S.P.Kannappan,
9/111, Kalidas Road,
Ramnagar,
Coimbatore - 641 009. Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
Ramnagar Circle,
Coimbatore. Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records on the file of the respondent herein in TIN: 33311982504 for the assessment years 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 dated 24.04.2015 and quash the same.

For Petitioner : Mr.N.Inbarajan
(in all W.Ps)

For Respondent : Mr.V.Haribabu,
(in all W.Ps) Addl Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records on the file of the respondent herein in TIN: 33311982504 for the assessment years 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 dated 24.04.2015 and to quash the same.

2.The learned counsel for the petitioner submitted that on 21.04.2015, the respondent called upon the petitioner to pay the difference tax/objection, if any, for the suppressed turnover along with interest within 15 days. However, on 24.04.2015 itself, the respondent passed the impugned orders without giving an opportunity of personal hearing.

3.Mr.V.Haribabu, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since no personal hearing was given to the petitioner, the respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the petitioner was not given due opportunity of personal hearing, the impugned orders dated 24.04.2015 are liable to be set aside. Accordingly, the same are set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to consider the petitioner's objections and decide the matter afresh 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.
va

s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Ramnagar Circle,
Coimbatore.

+ 1 cc to M/s.N.Inbarajan, Advocate, SR 16614

+ 1 cc to Spl.Govt.Pleader, High Court, Madras SR 16472

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