

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.16089 of 2016 and
W.M.P.No.13889 of 2016

Tvl Tee Shoes
rep by its Partner T.Mohamed Ameen,
No.2, Atkinson Road,
Vepery, Chennai - 600 007.

... Petitioner

Vs.

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Palaniappa Towers,
Greams Road,
Chennai - 600 006.

... Respondent

Petition 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 in TIN No.33940524296/2010-11 dated 18.03.2016 and to quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (Tax)

सत्यमेव जयते
O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records on the file of the respondent dated 18.03.2016 and to quash the same.

2.It is the case of the petitioner that in the notice dated 29.12.2015 the respondent had stated that the proposed tax was Rs.2,29,170/-, whereas in the impugned order dated 18.03.2016, the tax has been levied as Rs.8,54,196/-. That apart, even without any proposal with regard to the penalty in the impugned order, the respondent had levied a penalty of Rs.12,81,294/-.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that on these two grounds the impugned order may be set aside and the matter may be remitted back to the respondent for fresh consideration.

4.In view of the submissions made by the learned counsel on either side, the impugned order dated 18.03.2016 is set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after issuing proper notice to the petitioner and after affording due opportunity of personal hearing.

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Palaniappa Towers,
Greens Road, Chennai - 600 006.

+1 cc to Special Government Pleader sr.27122
+1 cc to Mr.R.Senniappan Advocate sr.27144

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