

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.16102 of 2016 and
W.M.P.No.13901 of 2016

Tvl Sharadaa Ceramics (Pvt.) Ltd.,
rep by its Managing Director
R.Sathiavagheeswaran,
No.387, Sidco Industrial Estate,
Ambattur, Chennai - 600 098.

... Petitioner

Vs.

The Commercial Tax Officer,
Pattaravakkam Assessment Circle,
Previously at No.5, High Court Conlony,
Villivakkam, Chennai - 600 049
now at No.127, Yadaval Street,
Padi, Chennai - 600 050.

... 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 CST No.696418/2006-07 dated 29.02.2016 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.Manoharan Sundaram,
Additional Government Pleader (Tax)

ORDER

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 29.02.2016 and to quash the same.

2.It is the case of the petitioner that an opportunity of personal hearing was not given to the petitioner, hence it is a clear violation of principles of natural justice warranting interference by this Court in the Writ Petition.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that

since the petitioner has not availed the opportunity of personal hearing, in the interest of justice, one more opportunity may be given to the petitioner and the impugned order itself can be treated as a notice and the petitioner may be directed to file their objections within a stipulated time.

4. Having regard to the submissions made by the learned counsel on either side, since the petitioner has not availed the opportunity of personal hearing, in the interest of justice, the impugned order dated 29.02.2016 is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to treat the impugned order dated 29.02.2016 as a notice and submit their objections within a period of two weeks from the date of receipt of a copy of this order. After the receipt of the objections to be filed by the petitioner, the respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Asst. Registrar (CS V)

/true copy/

Sub Asst. Registrar

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To

The Commercial Tax Officer,
Pattaravakkam Assessment Circle,
Previously at No.5, High Court Conlony,
Villivakkam, Chennai - 600 049
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1 cc to Special Government Pleader (Taxes), Sr. 27119
1 cc to Mr.R. Senniappan, Advocate, Sr. 27146

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