IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.16310 of 2016
and
WMP No.14094 of 2016

Smt.Ramasamy Senthil Selvi ..... Petitioner

vs

The Income-Tax Officer, Ward 2 (5),
Tirupur .... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in P.A.No./GIR.No.ALPPS5186H dated 15.3.2016 being order of assessment for the year 2013-14 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice and further directing the respondent to pass order afresh after grant of enquiry and opportunity.

For petitioner : Mr.R. Senniappan

For respondent : Mr.S. Rajasekar for
Mr.T. Pramod Kumar Chopda
Standing Counsel

ORDER

The petitioner has filed the writ petition to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent dated 15.3.2016 being the order of assessment for the year 2013-14 and quash the same and direct the respondent to decide the matter afresh.

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2. The only point, submitted by the learned counsel for the petitioner, is that an opportunity may be given to the petitioner to putforth their case before the respondent and in such a case, the petitioner is willing to pay 30% of the demand, made by the respondent.

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3. Mr.S. Rajasekar, learned counsel, taking notice for the respondent, submitted that on payment of 30% of the demand, made by the respondent, the respondent may be directed to decide the matter afresh, after affording an opportunity of personal hearing to the petitioner.

4. In view of the submissions made by the learned counsel on either side, since it is contended that no opportunity of personal hearing was given to the petitioner, which is violative of principles of natural justice, the impugned order dated 15.03.2016 is liable to be set aside and accordingly, the same is set aside on condition that the petitioner paying 30% of the demand, made by the respondent, within a period of three weeks from the date of receipt of a copy of this order.

5. The learned counsel appearing for the petitioner submitted that the petitioner will not raise a plea of limitation before the respondent, when the matter is remanded before the respondent for fresh consideration. The respondent is directed to decide the matter afresh after giving due opportunity of personal hearing to the petitioner. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

The Income-Tax Officer, Ward 2 (5),
Tirupur.

+1cc to Mr.R.Senniappan, Advocate sr.27145
+1cc to Mr.T.Pramodkumar Chopda, Advocate sr.27698

WP.No.16310/2016

kk(CO)
srg(10/05/2016)

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