IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.16475 & 16476 of 2016 &
W.M.P.No.14237 to 14240 of 2016

M/s.Friends Aauto Gas (Firm)
Rep by its Partner
P.Balasubramaniam
No. 499/1A, Dharapuram Road
Naikar Mahal Bus Stop
K.Chettipalayam
Tiruppur 641 608 ..Petitioner in both petitions

v.

Assistant Commissioner
Commercial Taxes Department
Tirupur (Rural) Assessment Circle
Tirupur District .. Respondent in both petitions

Writ Petition No.17475/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order TIN 33512392413/2010-2011, dated 7.7.2015 issued by the respondent, to quash the same and to direct the respondent to re-do the assessment order afresh.

Writ Petition No.17476/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order TIN 33512392413/2009-2010, dated 7.7.2015 issued by the respondent, to quash the same and to direct the respondent to re-do the assessment order afresh.

For Petitioner : Mr.S.Sivakumar

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader (Taxes)

COMMON ORDER

The petitioner has filed the above writ petitions to issue a writ of Certiorarified Mandamus to call for the records of the impugned order dated 7.7.2015 for the assessment years 2009-2010 and 2010-2011 issued by the respondent, to quash the same and to direct the respondent to re-do the assessment.

2. It is the case of the petitioner that the petitioner was not given an opportunity of personal hearing to file their objections and that the impugned orders were passed without affording an opportunity of personal hearing.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes), takes notice for the respondent and submitted that since an opportunity of personal hearing was not given to the petitioner, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner.

4. In view of the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing, the impugned orders dated 07.07.2015 are liable to be set aside. Accordingly, the same are set aside and the mattes are remitted back to the 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. The 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.

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

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner
Commercial Taxes Department
Tirupur (Rural) Assessment Circle
Tirupur District

+1cc to Mr.S. Sivakumar, Advocate, S.R.No.27328
+1cc to the Government Pleader, S.R.No.27392

LRS(CO)
EU(11/05/2016)