

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.16504 of 2016

and

WMP No.14266 and 14267 of 2016

M/s Vikranthi Foundation Firm,  
rep by its Partner,  
No.17, Veerappan Street,  
Chennai - 600 079

... Petitioner

Vs.

1. The Joint Commissioner (CT),  
Enforcement (North),  
Greens Road,  
Chennai -6

2. The Assistant Commissioner (CT),  
Peddunaickenpet Assmt Circle,  
No.48/39, Rajaji Salai,  
Wavoo Mansion, 3<sup>rd</sup> floor,  
Chennai

... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the second respondent in TIN No.33300282730/2015-16 dated 15.03.2016 and quash the same as illegal and against the principle of natural justice and further direct the second respondent to consider the reply and documentary evidences already filed without being influenced by the inspection report in VSI/No/41/2015-2016 Gr.VII/Enf (North) dated 28.08.2015, forwarded by the Enforcement Wing Officials in view of the law laid down by the High Court in 146 STC 642 and 9 VST 478.

For Petitioner : Ms.C. Rekha Kumari

For Respondents : Mr.S. Manoharan Sundaram  
Additional Government Pleader

COMMON ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the second respondent in TIN No.33300282730/2015 dated 15.03.2016 for the Assessment Year 2015-2016 and quash the same and further direct the second respondent to consider the reply and documentary evidences already filed without being influenced by the inspection report in VSI/No/41/2015-2016 Gr.VII/Enf (North) dated 28.08.2015, forwarded by the Enforcement Wing Officials.

2. It is the case of the petitioner that the respondents had passed the impugned order on 15.03.2016, without considering the reply, filed by the petitioner and the documentary evidences, produced by them and simply following the proposal made by the Enforcement Wing Officials, passed the impugned order.

3. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondents, submitted that the second respondent may be directed to decide the matter afresh considering the reply and the documentary evidences, produced by the petitioner without being influenced by the proposal, sent by the Enforcement Wing Officials.

4. In view of the submissions made by the learned counsel on either side, the impugned order dated 15.03.2016 is set aside and the matter is remanded to the respondents for fresh consideration. The second respondent is directed to decide the matter afresh taking into consideration the reply filed by the petitioner and also the documentary evidences, produced by them, without being influenced by the inspection report forwarded by the Enforcement Wing Officials. The second respondent is directed to pass orders, based on the reply and the documentary evidences, produced by the petitioner, on merits and in accordance with law after affording due opportunity of personal hearing to the petitioner. With these observations, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.

Sd/-  
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sr

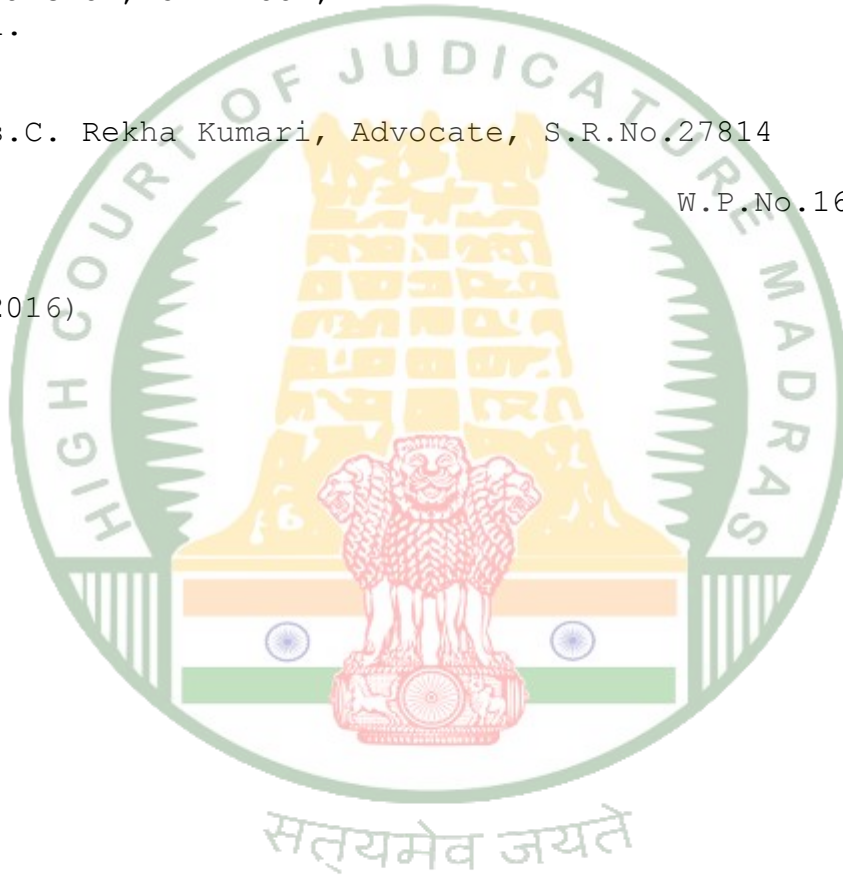
To

1. The Joint Commissioner (CT),  
Enforcement (North),  
Greams Road,  
Chennai -6
2. The Assistant Commissioner (CT),  
Peddunaickenpet Assmt Circle,  
No.48/39, Rajaji Salai,  
Wavoo Mansion, 3<sup>rd</sup> floor,  
Chennai.

+1cc to Ms.C. Rekha Kumari, Advocate, S.R.No.27814

W.P.No.16504 of 2016

NR(CO)  
CA(13/05/2016)



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