IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.19772, 19773, 19774, 19775, 19776 and 19777 of 2015
and
M.P.Nos.1 of 2015 (6 in Nos.)

M/s Good rich Gasket Pvt Limited,
rep by its Director Mr.Ashwin Kumar,
No.40, Velichai Village,
Vandalur - Kelambakkam Road,
Chennai - 600 048
..Petitioner in all the writ petitions

vs

1. The Authority for Clarification and Advance Ruling, rep by Principal Secretary/Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai.

2. The Assistant Commissioner (CT),
Kelambakkam Assessment Circle,
Kelambakkam.

3. The Assistant Commissioner (CT),
Thirukazhukkundram Assessment Circle,
Thirukazhukkundram - 603 109
.. Respondents in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records of the 2nd respondent in TIN Nos.33520921548/2009-2010 dated 12.01.2015 and the consequential proceedings in TIN Nos..33520921548/2009-2010 dated 06.05.2015 (in respect of WP No.19772/2015) ; 33520921548/2010-2011 dated 12.01.2015 and the consequential proceedings in TIN Nos..33520921548/2010-2011 dated 06.05.2015 (in respect of WP No.19773/2015) ; 33520921548/2011-2012 dated 12.01.2015 and the consequential proceedings in TIN Nos..33520921548/2011-2012 dated 06.05.2015 (in respect of WP No.19774/2015) and CST/650194/2009-10 dated 31.01.2015 (in respect of WP No.19775/2015) ; CST/650194/2010-11 dated 31.01.2015 (in respect of WP No.19776/2015) ; and CST/650194/2011-12 dated 31.01.2015 (in respect of WP No.19777/2015) and quash the same.

For petitioner : Mr.S. Raveekumar
For respondents : Mr.Manoharan Sundaram
Additional Government Pleader

COMMON ORDER

The petitioner have filed the above writ petitions to issue Writs of Certiorari to call for the records of the 2nd respondent in TIN Nos.33520921548/2009-2010 dated 12.01.2015 and the consequential proceedings in TIN Nos..33520921548/2009-2010 dated 06.05.2015 (in respect of WP No.19772/2015) ; 33520921548/2010-2011 dated 12.01.2015 and the consequential proceedings in TIN Nos..33520921548/2010-2011 dated 06.05.2015 (in respect of WP No.19773/2015) ; 33520921548/2011-2012 dated 12.01.2015 and the consequential proceedings in TIN Nos..33520921548/2011-2012 dated 06.05.2015 (in respect of WP No.19774/2015) and CST/650194/2009-10 dated 31.01.2015 (in respect of WP No.19775/2015) ; CST/650194/2010-11 dated 31.01.2015 (in respect of WP No.19776/2015) ; and CST/650194/2011-12 dated 31.01.2015 (in respect of WP No.19777/2015) and quash the same.

2. The main grievance of the petitioners is that the second respondent has not given an opportunity of personal hearing to the petitioners and even without considering their objections, the impugned orders were passed.

3. On a personal of the impugned orders, it could be seen that the objections of the petitioners were not considered by the second respondent and without considering their objections and giving an opportunity of hearing, the impugned orders were passed.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondents, submitted that since the petitioners' objections were not considered and they were not given n an opportunity of personal hearing, the third respondent may be directed to decide the matter afresh, after considering the petitioiner's objections and also affording an opportunity of personal hearing to the petitioners.

4. Having regard to the submissions made by the learned counsel on either side, since the second respondent had passed the impugned orders, without considering the petitioners' objections and also without giving an opportunity of personal

hearing to them, I am of the view that the impugned orders, passed by the second respondent, are liable to be set aside.

5. Accordingly, the impugned orders, passed by the second respondent, are set aside and the matters are remitted back to the third respondent for fresh consideration. The third respondent is directed to consider the petitioners' objections and decide the matter afresh, on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioners.

6. With these observations, all these writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sr
To
1. The Principal Secretary/Commissioner of Commercial Taxes,
Authority for Clarification and Advance Ruling,
Ezhilagam, Chepauk, Chennai.

2. The Assistant Commissioner (CT),
Kelambakkam Assessment Circle,
Kelambakkam.

3. The Assistant Commissioner (CT),
Thirukazhukkundram Assessment Circle,
Thirukazhukkundram - 603 109

+ 1 cc to Special Government Pleader Sr.11961

W.P.Nos.19772, 19773, 19774,
19775, 19776 and 19777 of 2015

AK(CO)
Eu 09.03.16