

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.Nos.25445 and 25446 of 2015
and M.P.Nos.1 of 2015 (2 in Nos.)

M/s Chennai Ready Mix Concrete,
rep by Partner:R. Rajaram,
No.54/1B, Delhi Palachi Amman Koil Street,
Agaram Main Road, Kovilachery,
Chennai - 600 126

..... Petitioner in both the writ petitions

vs

The Assistant Commissioner (CT),
Selaiyur Assessment Circle,
No.3, Sri Ram Nagar Road,
Rajeswari Nagar Extn, Selaiyur,
Chennai - 600 073

..... Respondent in both 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 relating to the impugned order passed by the respondent in TIN/33380947039/2012-13 dated 29.6.2015 (but signed on 26.06.2015) (in respect of W.P.No.25445 of 2015) and TIN/33380947039/2013-14 dated 26.06.2015 (in respect of W.P.No.25446 of 2015) and quash the same as violative of principles of natural justice, passed on the date prior to the expiry date as granted to file objections.

For petitioner in both : Mr.K. Jayachandran
the writ petitions

For respondent in both:Mr.S. Kanmani Annamalai
the writ petitions AGP (T)

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorari to call for the records relating to the impugned orders passed by the respondent in TIN/33380947039/2012-13 dated 29.6.2015 and TIN/33380947039/2013-14 dated 26.06.2015 and quash the same as violative of principles of natural justice, passed on the date prior to the expiry time, as granted to file objections.

2. It is the case of the petitioner that the respondent had passed the impugned orders dated 29.6.2015 and 26.06.2015, however, both the orders were signed on the same day i.e., 26.06.2015. When the date of the order has been mentioned as 29.06.2015, the respondent had signed the order on 26.06.2015 itself. On this ground alone, both the orders are liable to be set aside.

3. That apart, the orders were passed even before the expiry of 15 days time, granted to the petitioner to file their objections. The order passed would clearly establish that the respondent has not applied his mind while passing the impugned orders.

4. In view of the same, the impugned orders are liable to be set aside and accordingly, the impugned orders dated 29.06.2015 and 26.06.2015 are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent shall decide the matter afresh, after giving an opportunity of hearing to the petitioner.

5. With these observations, the writ petitions are allowed. No costs. Consequently, connected MPs are closed.

सत्यमेव जयते

Sd/-

Asst.Registrar (J)

/true copy/

Sub Asst. Registrar

sr

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To

The Assistant Commissioner (CT),
Selaiyur Assessment Circle,
No.3, Sri Ram Nagar Road,
Rajeswari Nagar Extn, Selaiyur,
Chennai - 600 073

1 cc to Mr.K. Jayachandran, Advocate, Sr. 8078

1 cc to Spl.Government Pleader,(Taxes), Sr. 8156

W.P.Nos.25445 and 25446 of 2015

KGK (CO)
kk 27/2



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