IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No. 27339 of 2015
and
M.P.No.1 of 2015

Tvl. Theri Infotech
Represented by its Proprietor,
V.T.Selvam,
No.18, Skydale House,
Koyambedu,
Chennai - 600 107. ... Petitioner

Vs.

The Commercial Tax Officer
Koyambedu Assessment Circle,
Chennai. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN 33781353443 / 2013-14, dated 18.06.2015 and quash the same, as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader(T)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorari, to call for the records on the file of the respondent in TIN 33781353443 / 2013-14, dated 18.06.2015 and quash the same.

2. The learned counsel appearing for the petitioner submitted that the petitioner had produced Form-WW along with the penalty amount of Rs.10,000/-, however, the respondent has not considered the same. Further, the learned counsel submitted that since Form-WW was not produced before the respondent on or before 31.12.2014, the same was produced along with the penalty amount. In spite of producing Form-WW and the penalty amount of Rs.10,000/-, the respondent has passed the impugned order, without considering Form-WW.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent submitted that the respondent may be directed to consider Form-WW and pass fresh order in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side, since the impugned order has been passed by the respondent, without considering Form-WW, the impugned order is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to consider the Form-WW filed by the petitioner and decide the matter afresh, after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With this observation, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

tsvn

To

The Commercial Tax Officer
Koyambedu Assessment Circle,
Chennai.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.19474
+1cc to the Special Government Pleader(Taxes), S.R.No.19945

W.P.No.27339 of 2015

GJ(CO)
CA(15/04/2016)