IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.27898 & 27899 of 2015
and
M.P.Nos.1, 2, 3 & 1, 2, 3 of 2015

M/s.M.Maria Lawrence & Co,
rep by its Managing Partner Mariya Lawrance
No.193, SPT Main Road,
Gandigramam Post,
NLC Arch Opposite, Neyveli,
Panruti Taluk,
Cuddalore District - 607 308 ... Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Panruti (Rural) Assessment Circle,
Panruti. ... Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in TIN:33164401427/2012-2013 and TIN:33164401427/2013-2014, quash the impugned proceedings dated 20.07.2015 and 30.04.2015.

For Petitioner : Mr.V.Sundareswaran
(in both W.Ps)

For Respondent : Mr.S.Kanmani Annamalai,
(in both W.Ps) Additional Government Pleader(Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records of the respondent in TIN:33164401427 for the assessment years 2012-2013 and 2013-2014 and to quash the impugned proceedings dated 20.07.2015 and 30.04.2015.

2.The only contention raised by the petitioner is that the respondent had violated the principles of natural justice by not giving an opportunity of personal hearing and also not giving an opportunity to file objections to the notices. It is also brought to the notice of this Court that the respondent had not issued any notice to the petitioner prior to the passing of the impugned orders.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the respondent has not issued any notice prior to the passing of the impugned orders and has not given any opportunity of personal hearing to the petitioner, the respondent may be directed to decide the matter afresh, after giving an opportunity to the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, since the respondent has violated the principles of natural justice by not giving due opportunity to the petitioner to file their objections and by not giving an opportunity of hearing to the petitioner, the impugned orders are liable to be set aside. Accordingly, the impugned orders dated 20.07.2015 and 30.04.2015 are set aside and the matter is remanded back to the respondent for fresh consideration. The petitioner is directed to treat the impugned orders dated 30.04.2015 and 20.07.2015 as notices and give their reply to the same within two weeks from the date of receipt of a copy of this order and on receipt of the reply from the petitioner, the respondent is directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner, on merits and in accordance with law. Since I have set aside the impugned orders dated 30.04.2015 and 20.07.2015, the order of attachment passed by the respondent shall be raised.

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

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,
Panruti (Rural) Assessment Circle,
Panruti.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.12371
+1cc to the Special Government Pleader(Taxes), S.R.No.12510

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GJ(CO)
CA(08/03/2016)