

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.31315 of 2015

and

M.P.No.1 of 2015

K.G.Agencies,
Rep.by its Partner Mr.K.Velayudham
No.16SF No.64/1, Marutha Nagar,
Kavundapalayam, Coimbatore. ...Petitioner
Vs.

The Assistant Commissiioner (CT),
Saibaba Colony Circle,
Coimbatore. ...Respondent

Prayer:- Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records relating to the Assessment Order dated 24.08.2015 in Tin:33312061462/2013-14, passed by the respondent, quash the same as arbitrary and illegal.

For Petitioner : Mr. S.V.Pravin Rathinam

For Respondent : Mr.Manokaran Sundaram
Additional Government Pleader

सत्यमेव जयते
ORDER

Heard Mr.S.V.Pravin Rathinam, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, Additional Government Pleader, appearing for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned proceedings dated 24.08.2015, by which, the proposal which was made in the notice dated 25.06.2015 was confirmed by the respondent, as the petitioner did not file any objections to the notice.

3. The learned counsel for the petitioner submitted that no notice was issued to the petitioner and without affording any

opportunity, the impugned order has been passed on the above ground and the notice was ordered to the respondent to get instructions as to whether Show Cause notice was issued to the petitioner.

4. The learned Additional Government Pleader, appearing for the respondent submitted that Show Cause notice was issued and received by the petitioner and they have not filed any reply.

5. Be that as it may, on a perusal of the impugned proceedings, it is seen that an opportunity of personal hearing was not granted to the petitioner. This goes to the root of the matter affecting the validity of the order since in such type of matters, opportunity of personal hearing is eminent. Hence, this Court is inclined to grant relief to the petitioner on the said ground alone.

6. Accordingly, instead of quashing the impugned proceedings, the petitioner is directed to treat the impugned proceedings as a Show Cause notice and submit their objections within a period of two weeks from the date of receipt of copy of this order, after which, the respondent shall afford an opportunity of personal hearing and redo the assessment in accordance with law.

In the result, the writ petition is disposed of. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar(J)

True Copy

सत्यमेव जयते
Sub-Assistant Registrar

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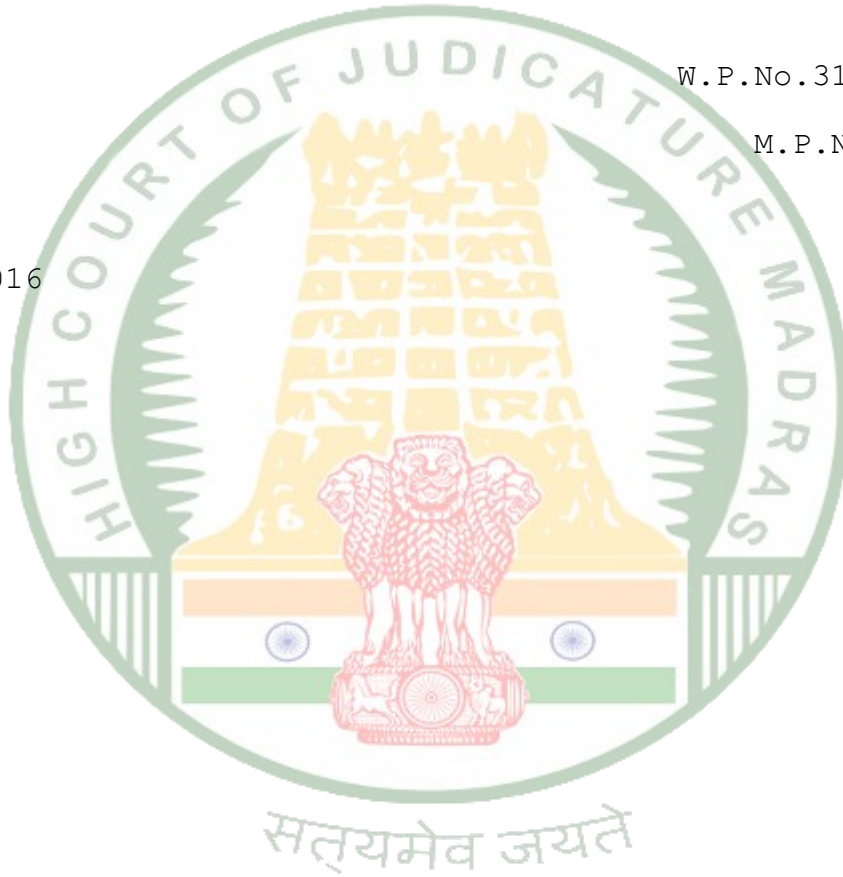
To

The Assistant Commissioner (CT),
Saibaba Colony Circle,
Coimbatore.

+1 cc to S.V.Pravin Rathinam Advocate sr.10042
+1 cc to Special Government Pleader sr.43248

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