

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.33253 to 33257 of 2015
and
M.P.Nos.1 to 1 of 2015

M/s.Sree Dhanalakshmi Spinning Mills
rep by its Proprietrix V.Dhanalakshmi
No.2/159-A, Coimbatore Main Road,
Bettathapuram,
Karamadai - 641 104. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT) (FAC),
Mettupalayam Circle,
Mettupalayam. ... Respondent in all 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 33552041736 for the assessment years 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12 and quash the impugned orders dated 27.08.2015 passed therein.

For Petitioner : Mr.B.Raveendran
(in all W.Ps)

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

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue a writ of certiorari to call for the records of the respondent in TIN 33552041736 for the assessment years 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12 and to quash the impugned orders dated 27.08.2015.

2.The learned counsel appearing for the petitioner submitted that the respondent had passed the impugned orders even without considering the objections filed by the petitioner and without giving an opportunity of personal hearing to them.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the petitioner was not given an opportunity of personal hearing, the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner and also after considering the objections filed by the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the petitioner was not given due opportunity of personal hearing and that the objections filed by them was not considered by the respondent, the impugned orders dated 27.08.2015 passed by the respondent are liable to be set aside. Accordingly, the same are set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to consider the objections filed by the petitioner and give due opportunity of personal hearing to the petitioner and decide the matter afresh on merits and in accordance with law.

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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

va

To

The Assistant Commissioner (CT) (FAC),
Mettupalayam Circle,
Mettupalayam.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.11602
+1cc to the Special Government Pleader(Taxes), S.R.No.11233

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TEJ (CO)
CA(02/03/2016)