

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.34128 of 2015 &
M.P.No.1 of 2015

Sterling and Wilson Pvt. Ltd.
Rep. by its Senior Manager - Accounts & Commercial
Mr.K.Anand Babu
No.72 I & II Floors
Ekkatuthangal - Poonamallee Road
Chennai-600 032 ... Petitioner

v.

- 1 The Assistant Commissioner (CT)
Ekkatuthangal Assessment Circle
No.46 Greanways Road
Chennai-600 028
- 2 The Appellate Deputy Commissioner (CT)
Chennai East Division
Greems Road
Egmore
Chennai-600 006 ... Respondents

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent in TIN/33610843074/2013-2014, dated 08-07-2015 and quash the same and further direct the first respondent to consider the valid certificates from SEZ for the exemption".

(PRAYER AMENDED AS PER ORDER DATED:09/02/2016 BY M.D.,J. IN MP.2/2015 in WP.34128/2015.

For Petitioner : Mr.P.V.Ravikumar

For Respondents : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus, to call for the records of the first respondent in TIN/33610843074/2013-2014, dated 08-07-2015, to quash the same and direct the first respondent to consider the valid certificates from SEZ for the exemption.

2. It is the case of the petitioner that the first respondent even without considering the certificates produced by the petitioner has passed the impugned order. The petitioner also enclosed the certificates in the typed set of papers.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that the first respondent may be directed to consider the certificates produced by the petitioner and decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side, the impugned order dated 08.07.2015 is set aside and the matter is remanded back to the first respondent for fresh consideration. The first respondent is directed to consider the certificates produced by the petitioner and decide the matter afresh after giving an opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

Rj

To

- 1 The Assistant Commissioner (CT)
Ekkatuthangal Assessment Circle
No.46 Greanways Road
Chennai-600 028
- 2 The Appellate Deputy Commissioner (CT)
Chennai East Division
Greams Road
Egmore
Chennai-600 006

+1 cc to The Special Government Pleader, (Taxes), sr.10424

W.P.No.34128 of 2015 &
M.P.No.1 of 2015

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kra 23.02.2016

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