IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.35972 of 2015
and
MP.No.1 of 2015

M/s.Saravana Selvarathnam Retail
Pvt. Ltd.,
rep. by its Managing Director
S.Saravana Arul,
No.14, Ranganathan Street, T.Nagar,
Chennai-600 017. ... Petitioner

Vs.

1. The Commercial Tax Officer,
Salt Coutars,
Enforcement (Central),
Greams Road, Chennai.

2. The Assistant Commissioner(CT),
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai-28. ... Respondents

Prayer:Petition filed under Article 226 of The Constitution of India praying to issue a writ of Certiorari, calling for the records of the second respondent in TIN/33811542625/2014-2015 dated 30.09.2015 and quash the same.

For Petitioner : Mr.G.Karthikeyan

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

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 second respondent in TIN/33811542625/2014-2015 dated 30.09.2015 and to quash the same.

2.It is the case of the petitioner that though the petitioner had submitted their objections and produced the documents, even without considering the objections raised by the petitioner and documents produced by them, the respondents had confirmed the proposal by a non speaking order.

3.A perusal of the impugned order dated 30.09.2015, the second respondent had stated that the contentions of the dealer is not accepted, as the amount differs from the proposal. Without discussing anything about the objections raised by the petitioner and also, the documents produced by them, the second respondent had accepted the proposal.

4.Mr.S.Kanmani Annamalai, the learned Additional Government Pleader appearing for the respondents submitted that since the second respondent had passed a non speaking order, the same may be set aside and the matter may be remanded to the second respondent for fresh consideration.

5.Having regard to the submissions made on both sides and taking note of the fact that the second respondent had passed the order without any discussion and had simply rejected the contentions of the petitioner, the same is liable to be set aside. Accordingly, the impugned order passed by the second respondent dated 30.09.2015 is set aside and the matter is remanded back to the second respondent for fresh consideration. The second respondent is directed to consider the objections raised by the petitioner and also the documents produced by him and to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner.

6.With these observations, the Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is also closed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

DP
To

1. The Commercial Tax Officer,
   Salt Coutars,
   Enforcement (Central),
   Greams Road, Chennai.

2. The Assistant Commissioner,
   Nandanam Assessment Circle,
   No.46, Greenways Road, Chennai-28.

+1cc to the Special Government Pleader(T), S.R.No.16153

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and MP.No.1 of 2015

SAI(CO)
CA(23/03/2016)