

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.03.2016

CORAM

THE HONOURABLE MR.JUSTICE M.DURAI SWAMY

W.P.Nos.37399, 37400 & 37401 of 2015
and

M.P.Nos.1, 1 & 1 of 2015

M/s. Hotel Saravana Bhavan,
represented by its Proprietor,
No.25-B, 25-C,
Jeevarathianam Maaligai,
Arcot Road, Vellore.

.. Petitioner in all
the Writ Petitions

Versus

1. The Assistant Commissioner (CT) (FAC),
Vellore (Rural) Assessment Circle,
Vellore.

2. The Commercial Tax Officer, (Enforcement),
Group IV, Vellore.

3. The Assistant Commissioner (CT),
Enforcement, Vellore.

.. Respondents in both
the Writ Petitions

Prayer in W.P.No.37399 of 2015 Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in TIN 33034322783/2011-2012 and quash the impugned order dated 30.09.2015 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice.

Prayer in W.P.No.37400 of 2015 Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in TIN 33034322783/2012-2013 and quash the impugned order dated 30.09.2015 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice.

Prayer in W.P.No.37401 of 2015 Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in TIN 33034322783/2013-2014 and quash the impugned order dated 30.09.2015 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice.

For Petitioner in all the W.Ps : Mr. P.Rajkumar

For Respondents
in all the both W.Ps : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader(T)

ORDER

The petitioner has filed the above Writ Petitions to issue Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in TIN No.33034322783/2011-2012, 2012-2013 and 2013-2014 and to quash the impugned orders, dated 30.09.2015.

2. It is the case of the petitioner that the first respondent had passed the impugned order without verifying the books of accounts and the other documents of the petitioner.

3. Mr. S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that in the interest of justice, the petitioner can be given an opportunity to produce the documents before the first respondent and in that event, the first respondent may be directed to decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the impugned order has been passed by the first respondent without considering the documents available with the petitioner, in the interest of justice, the petitioner is given an opportunity to produce the records before the Assessing Officer. Therefore, the impugned orders dated 30.09.2015 are set aside and the matter is remitted to the first respondent for fresh consideration. The petitioner is directed to produce all the documents before the first respondent within two weeks from the date of receipt of a copy of this order. The first respondent is directed to decide the matter afresh after considering the documents to be produced by the petitioner on merits and in accordance with law.

5. With these observations, the Writ Petitions are disposed of. No costs. Consequentially, connected Miscellaneous Petitions are closed. The first respondent is directed to decide the matter on merits and in accordance with law, uninfluenced by the observations given in the impugned order.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

mrp

To

1. The Assistant Commissioner (CT) (FAC),
Vellore (Rural) Assessment Circle,
Vellore.
2. The Commercial Tax Officer, (Enforcement),
Group IV, Vellore.
3. The Assistant Commissioner (CT),
Enforcement, Vellore.

1 cc to Spl.Government Pleader, (Taxes), Sr.17969

1 cc to Mr.P. Rajkumar, Advocate, Sr. 17943

W.P.No.37399 to 37401
of 2015

KK (CO)
kk 31/3

WEB COPY