IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.38755, 38756, 38757, 38758,
38759 and 38760 of 2015
and M.P.No.1 of 2015 (6 in Nos.)

M/s T. Abdul Wahid Tanneries Pvt Ltd.,
rep by its Director Mr.T. Rafeeq Ahmed,
No.55/26, Vepery High Road,
Periamet,
Chennai - 600 003 ... Petitioner in all the writ petitions

vs

1. The Commercial Tax Officer,
No.10, Palaniappa Towers,
Greams Road,
Chennai - 600 006

2. The Joint Commissioner (CT),
Enforcement-I, PAPJM Buildings,
Greams Road,
Chennai - 600 006

..... Respondents in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorarified Mandamus to call for the records of the first respondent in TIN Nos.33040520135/2008-09 (in respect of WP No.38755 of 2015); 33040520135/2009-10 (in respect of WP No.38756 of 2015); 33040520135/2010-11 (in respect of WP No.38757 of 2015); 33040520135/2011-12 (in respect of WP No.38758 of 2015); 33040520135/2012-13 (in respect of WP No.38759 of 2015) and 33040520135/2013-14 (in respect of WP No.38760 of 2015), quash the impugned order dated 15.10.2015, passed by the first respondent pursuant to the directions/instructions framed by the second respondent in VAT Audit inspection dated 21.05.2014 and further direct the first respondent to apply his mind independently and pass orders in accorodance with law.

For petitioner : Mr.V. Sundareswaran
For respondent : Mr.S. Kanmani Annamalai
Additional Government Pleader (T)

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COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorarified Mandamus to call for the records of the first respondent in TIN Nos.33040520135/2008-09 (in respect of WP No.38755 of 2015); 33040520135/2009-10 (in respect of WP No.38756 of 2015); 33040520135/2010-11 (in respect of WP No.38757 of 2015); 33040520135/2011-12 (in respect of WP No.38758 of 2015); 33040520135/2012-13 (in respect of WP No.38759 of 2015) and 33040520135/2013-14 (in respect of WP No.38760 of 2015), quash the impugned order dated 15.10.2015, passed by the first respondent pursuant to the directions/instructions framed by the second respondent in VAT Audit inspection dated 21.05.2014 and further direct the first respondent to apply his mind independently and pass orders in accorodance with law.

2. Mr.V. Sundareswaran, learned counsel for the petitioner submitted that though the petitioner had submitted all the records along with their objections, the first respondent has not considered the same and passed the impugned orders stating that the petitioner has not produced any records. The learned counsel further submitted that non-consideration of the objections and the records, produced by the petitioner, is erroneous and therefore, the impugned orders are liable to be set aside.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondents, submitted that the first respondent had not considered the records and the objections, filed by the petitioner and in the interest of justice, one more opportunity may be given to the petitioner to produce all the records before the first respondent and the first respondent may be directed to re-do the assessment, after givng an opportunity of hearing to the petitioner.

4. In these circumstances, since the first respondent had passed the impugned order, without considering the objections and the records, produced by the petitioner, in the interest of justice, another opportunity can be given to the petitioner to file their objections and produce the records before the first respondent. The petitioner is directed to produce one more copy of their objections and all the records before the first respondent within a period of two weeks from the date of receipt of copy of this order and on receipt of the objections and the records from the petitioner, the first respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with all. It is open to the petiitoner to give all additional

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documents and additional objections, if required, within the stipulated time. With the above observation, all the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

sr

To

1. The Commercial Tax Officer,
   No.10, Palaniappa Towers,
   Greams Road,
   Chennai - 600 006

2. The Joint Commissioner (CT),
   Enforcement-I, PAPJM Buildings,
   Greams Road,
   Chennai - 600 006

W.P.No.38755 to 38760 of 2015

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