

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.39061 of 2015
and M.P.No.1 of 2015

Tvl Sri Sathyanarayana Agency
rep by its Proprietor,
301, MPS Salai, Tiruttani - 631 209.

... Petitioner

Vs.

Commercial Tax Officer,
Tiruttani Assessment Circle,
94, MPS Salai, First Floor, Tiruttani.

... Respondent

Petition 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 proceedings in T.N.V.A.T./333717410650/2013-14 dated 29.07.2015 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (Tax)

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 respondent in proceedings dated 29.07.2015 and to quash the same.

2.It is the case of the petitioner that the respondent had passed the impugned order without considering the Form-WW, which was filed before the respondent by the petitioner subsequently. The learned counsel for the petitioner submitted that since the impugned order has been passed without considering Form-WW, the petitioner is put to hardship and prejudice.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the petitioner had filed the Audit Report (Form-WW), the respondent may be directed to consider the same and pass orders afresh.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner had already filed

Form-WW, the impugned order dated 29.07.2015 is liable to be set aside. Accordingly, the same is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to consider the Form-WW and decide the matter afresh, after giving an opportunity of personal hearing to the petition.

5. With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.
va

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

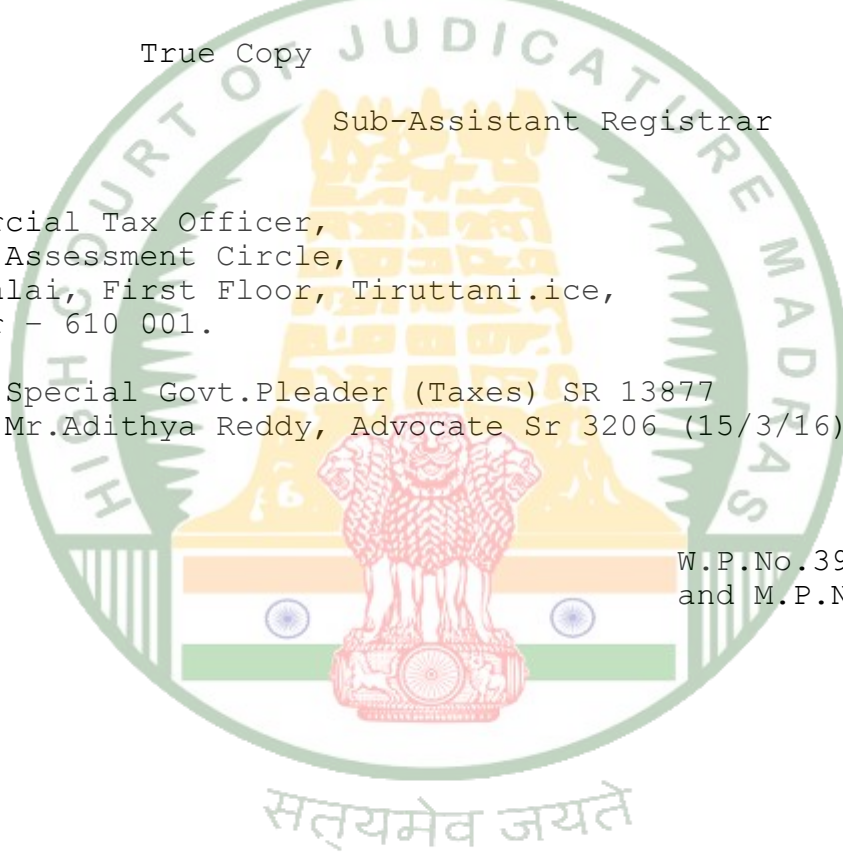
To

The Commercial Tax Officer,
Tiruttani Assessment Circle,
94, MPS Salai, First Floor, Tiruttani.ice,
Thiruvavarur - 610 001.

+ 1 cc to Special Govt. Pleader (Taxes) SR 13877
+ 1 cc to Mr. Adithya Reddy, Advocate Sr 3206 (15/3/16)

mg(co)
prk10/3

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