IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.03.2016

CORAM

THE HONOURABLE MR. JUSTICE M.DURAISWAMY

Writ Petition No.40215 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s. Alamu Pharma
Represented by P.R.Alamelu
Proprietrix
23, Second Agraharam
Salem-1. ... Petitioner

Vs.

The Assistant Commissioner(CT)
Bazaar Assessment Circle,
Salem. ... Respondent

Writ petition has been filed under Article 226 of the Constitution of India praying for a Writ of Certiorari calling for the records on the files of the respondent in TIN: 33072781431/2013-14 dated 25.11.15 and quash the same as being contrary to the principles stated by the Madras High Court in 29 STC 151 (S.Velu Palandar Vs. Deputy Commercial Tax Officer) and hence without jurisdiction, violative of principles of natural justice and invalid and illegal.

For Petitioner : Mr.C.Venkatraman

For Respondent : Mr.V.Haribabu
Additional Government Pleader

ORDER

The petitioner has filed the above Writ Petition to issue a Writ of Certiorari to call for the records on the file of the respondent in TIN: 33072781431/2013-14 dated 25.11.2015 and to quash the same.

2. It is the case of the petitioner that the respondent had passed the impugned order dated 25.11.2015 stating that the petitioner has not filed any records, therefore, the proposal has to be confirmed.

3. On a perusal of the notice issued dated 12.11.2015, it could be seen that the respondent had granted seven days time for producing the documents. On 25.11.2015, the petitioner has produced the documents to the respondent. However, without considering the documents produced by the petitioner, the respondent had passed the impugned order.

4. Mr.V.Haribabu, learned Additional Government Pleader appearing for the respondent submitted that since the respondent had not considered the documents produced by the petitioner, the respondent may be directed to consider the documents produced by the petitioner and decide the matter afresh.

5. Having regard to the submissions made by the learned counsel on either side and taking into consideration that the respondent had not considered the petitioner's documents, the impugned order dated 25.11.2015 is liable to be set aside. Accordingly, the same is set aside. The matter is remitted back to the respondent for fresh consideration. The respondent is directed to consider the petitioner's objection and documents and decide the matter afresh on merits and in accordance with law after affording due opportunity of the personal hearing to the petitioner.

6. With the above observation, the writ petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

mra

To

The Assistant Commissioner(CT)
Bazaar Assessment Circle,
Salem.

+1cc to Mr.C.Venkatraman, Advocate, S.R.No.14426
+1cc to the Special Government Pleader(T), S.R.No.14687

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AD(CO)
CA(22/03/2016)