IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.40276 to 40280 of 2015
and M.P.Nos.1 to 1 of 2015

M/s.Venkateswara Leather Exports,
rep by its Managing Partner E.Bhaskar
No.147, Vepery High Road, Periamet,
Chennai - 600 003. ... Petitioner in all W.Ps

Vs.

1.The Assistant Commissioner (CT),
Periamet Assessment Circle,
No.10, Greams Road,
Chennai - 600 006.

2.The State of Tamil Nadu
rep by its Secretary,
Commercial Taxes and
Registration Department,
Fort St.George,
Chennai - 600 009.

3.The Joint Commissioner (CT),
Enforcement - I,
PAPJM Buildings,
Greams Road, Chennai - 600 006. ... Respondents in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the 1st respondent in TIN:33740521981 for 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13, quash the impugned order dated 28.10.2015.

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For Petitioner : Mr.V.Sundareswaran
(in all W.Ps)

For Respondent : Mr.Kanmani Annamalai,
(in all W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue a writ of certiorari to call for the records of the 1st

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respondent in TIN:33740521981 for the assessment years 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13 and to quash the impugned orders dated 28.10.2015.

2.Mr.V.Sundareswaran, learned counsel appearing for the petitioner submitted that though the petitioner had submitted their objections raising so many issues and also produced materials along with the objections, the 1st respondent has not considered the same and erroneously passed the order without taking into consideration the objections and the materials produced along with the objections.

3.Mr.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondents submitted that though the petitioner was given due opportunity of personal hearing, the 1st respondent ought to have taken into consideration all the objections raised by the petitioner and also the documents produced along with the objections. Hence, the learned Additional Government Pleader (Tax) submitted that the 1st respondent may be directed to decide the matter afresh, after considering the objections and the materials produced along with the objections.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the 1st respondent has not considered the objections raised by the petitioner in entirety and also the documents produced along with the objections, the impugned orders are liable to be set aside. Accordingly, the impugned orders dated 28.10.2015 are set aside and the matter is remanded back to the 1st respondent for fresh consideration. The 1st respondent is directed to consider the petitioner's objections and also the documents produced along with the objections and decide the matter afresh on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner. The petitioner shall appear before the 1st respondent within two weeks from the date of receipt of a copy of this order.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

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Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

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To

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1 cc to Mr.V. Sundareswaran, Advocate, Sr. 11933
1 cc to Spl.Government pleader, Sr. 11965

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