

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.40435 & 40436 of 2015
and M.P.Nos.1,2 & 1,2 of 2015
and W.M.P.Nos.3057 & 3058 of 2016

M/s.Arun Engineering
rep by its Proprietor Arunachalam
64, Kalyani Industrial Estate,
Vanagaram, Athipet,
Chennai - 600 058. Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Nolambur Assessment Circle,
176-B, M.T.H.Road,
Villivakkam, Chennai - 600 049. Respondent in both 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 respondent in TIN 33611344273/2013-14 and TIN 33611344273/2014-15 and quash the order dated 05.05.2015 passed therein.

For Petitioner : Mr.L.Muralikrishnan
(in both W.Ps)

For Respondent : Mr.Manoharan Sundaram,
(in both 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 writ of certiorari to call for the records of the respondent in TIN 33611344273/ 2013-14 and TIN 33611344273/2014-15 and to quash the order dated 05.05.2015

2.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) takes notice for the respondent.

3.The learned counsel for the petitioner submitted that the only point that arises for consideration is that the respondent has not given an opportunity of hearing to the petitioner to put forth their case.

4.The learned Additional Government Pleader (Tax) fairly submitted that an opportunity may be given to the petitioner and that the impugned order dated 05.05.2015 itself may be treated as notice and the petitioner may be directed to file their objections before the respondent within a stipulated time.

5.Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of hearing before the respondent, the impugned order dated 05.05.2015 are set aside. The petitioner is directed to treat the impugned order dated 05.05.2015 as notice and file their objections before the respondent within two weeks from the date of receipt of a copy of this order. On receipt of the objections, the respondent is directed to consider the objections filed by the petitioner and also give an opportunity of hearing to the petitioner and pass fresh orders, on merits and in accordance with law, within a period of six weeks thereafter.

6.With this observation, the Writ Petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,
Nolambur Assessment Circle,
176-B, M.T.H.Road,
Villivakkam, Chennai - 600 049.

+1cc to Mr.L.Muralikrishnan, Advocate, S.R.No.6665
+1cc to the Special Government Pleader(Taxes), S.R.No.6798

W.P.Nos.40435 & 40436 of 2015
and M.P.Nos.1,2 & 1,2 of 2015
and W.M.P.Nos.3057 & 3058 of 2016

RSI (CO)
CA(10/02/2016)