IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.40874 to 40878 of 2015

& M.P.Nos.1 to 1 of 2015

Composite Boards (P) Ltd.
rep. by its Managing Director,
.. Petitioner in all the W.Ps.

-vs-

The Commercial Tax Officer,
Vepery Assessment Circle,
Chennai. .. Respondent in all the W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari to call for the entire records of the respondent in CST/616274/2009 to 15, dated 25.11.2015 and quash the same.

For Petitioners in all writ petitions : Mr.A.P.Srinivas

For Respondents in all writ petitions : Mr.S.Manoharansundaram AGP

COMMON ORDER

The petitioners have filed the above writ petitions to issue writs of Certiorari to call for the entire records of the respondent in CST/616274/2009-10, 2010-2011, 2011-2012, 2012-2013 and 2014-2015, dated 25.11.2015 and quash the same.

2. Learned counsel for the petitioner submitted that the respondent had passed the impugned orders even without giving an opportunity to the petitioners to file their objections. When the petitioners sought for extension of time for filing their objections the respondent refused to grant extension of time and passed the impugned orders without giving them an opportunity to prosecute their cases.

3. Mr.Manoharan Ssundaram, learned Additional Government Pleader appearing for the respondent submitted that since the petitioners were not given an opportunity to file their

objections, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh after giving an opportunity to the petitioner to file their objections.

4. Having regard to the submissions made by the learned counsel on either side since the petitioners were not given an opportunity to file their objections which is a clear violation of principles of nature justice the impugned orders are liable to be set aside. Accordingly, the impugned orders dated 25.11.2015 are set aside and the matters are remitted back to the respondent for fresh consideration. The petitioner is directed to file their objections before the respondent, within a period of two weeks from the date of receipt of copy of this order. On receipt of the objections, the respondent is directed to decide the matter afresh after taking into consideration the objections filed by the petitioner and giving them due opportunity of personal hearing.

With this observation, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To,

The Commercial Tax Officer,
Vepery Assessment Circle,
Chennai.

+1cc to the Government Pleader Sr.11044

W.P.Nos.40874 to 40878 of 2015

sv(CO)
srg(27/02/2016)