

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.No.2352 of 2016
and WMP Nos.2028 and 2029 of 2016

M/s Sri Kumaran & Co
rep by its Partner - S. Elango,
No.87/15, Malaikavalar Kovil Complex,
Velur Road,
Tiruchengode-637 211
Namakkal District Petitioner

vs

The Commercial Tax Officer,
Tiruchengode (Town) Circle,
Tiruchengode,
Namakkal District Respondent

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records on the files of the respondent in his impugned proceedings made in TIN:33263183537/2007-2008 daed 24.08.2015 and quash the same.

For petitioner : Ms.R. Hemalatha
For respondent : Mr.S. Manoharan Sundaram
AGP (T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the files of the respondent in his impugned proceedings made in TIN:33263183537/2007-2008 dated 24.08.2015 and quash the same.

2. It is the case of the petitioner that the respondent had passed a non-speaking impugned order dated 24.08.2015, which is liable to be set aside for want of reasoning..

3. On a perusal of the impugned order dated 24.08.2015, it is clear that the respondent has not considered the case of the petitioner and passed a non-speaking order.

4. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent submitted that the respondent may be directed to pass fresh speaking order.

5. Having regard to the submissions made by the learned counsel on either side, since the respondent has not given any reason for coming to the conclusion, the impugned order dated 24.08.2015 is liable to be set aside and the matter is remanded to the respondent for fresh consideration.

6. The respondent is directed to pass a speaking order, giving reasons for coming to the conclusion, on merits and in accordance with law, within a period of four weeks from the date of receipt of copy of this order.

7. It is needless to say that the respondent shall give personal hearing to the petitioner.

8. With these observations, the writ petition is allowed. No costs. Consequently, connected MPs are closed.
sr

s/d-
Assistant Registrar (CS-V)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Tiruchengode (Town) Circle,
Tiruchengode,
Namakkal District

+ 1 cc to Mr.R.Hemalatha, Advocate SR 7213

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 7474

sk(co)
prk15/2

W.P.No.2352 of 2016

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