In the High Court of Judicature at Madras

Dated : 15.7.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.24318 of 2016

M/s.Bray Controls India Private Limited, rep.by R.Nedumaran, Director
7B, Balaji Nagar, Gerumbakkam,
Chennai. ...Petitioner

Vs

1.The Joint Commissioner (CT),
PAPJM Building, 3Floor,
Chennai (East) Division,
No.1 Greams Road,
Chennai-6.

2.The Commercial Tax Officer,
Roving Squad I, Enforcement
(East), Chennai-6. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the first respondent in R.P.No.94/2015 dated 28.10.2015 received on 23.6.2016 and quash the same as being invalid and illegal.

For Petitioner : Mr.V.Srikanth
For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956 on the file of the Assistant Commissioner (CT), Poonamallee Assessment Circle. The order impugned in this writ petition is an order passed by the first respondent in a revision petition filed by the petitioner in R.P.No.94/2015 challenging the goods detention notice bearing No.96/2014-15 dated 12.1.2015 issued by the second respondent herein.

3. The only ground, on which, the impugned order has been challenged, is by contending that it is devoid of reasons and an outcome of total non application of mind.

4. I have perused the impugned order and it is seen that the first respondent referred to the grounds raised by the petitioner and in a cryptic manner in two sentences, the revision petition has been dismissed. Time and again, this Court pointed out that an order, which is devoid of reasons, is illegal.

5. The Hon'ble Supreme Court, in the case of Steel Authority of India Limited Vs. S.T.O., Rourkela I Circle [reported in (2008) 16 VST 181], held that reason is the heart beat of every conclusion and that it introduces clarity in an order and without the same, it becomes lifeless. It has been further held that right to reason is an indispensable part of a sound judicial system, that reasons are at least sufficient to indicate application of mind to the matter before the court, tribunal or authority, that the affected party has to know why the decision has gone against him and that one of the salutary requirements of natural justice is spelling out reasons for the order made.

6. The impugned order is a classic example as to how orders should not be passed by the Statutory Authority, especially while functioning as the Judicial Authority. Therefore, on this short ground, the impugned order is liable to be quashed.

7. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the first respondent for fresh consideration, after affording an opportunity of personal hearing to the petitioner. During the course of personal hearing, the petitioner is directed to produce necessary documents to establish their case, after which, the first respondent shall pass a reasoned order on merits and in accordance with law. The above exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To
1.The Joint Commissioner (CT), Papjm Building,
Chennai (East) Division,
1, Greams Road,Chennai-6.

2.The Commercial Tax Officer, Roving Squad I, Enforcement (East),
Chennai-6.

+1 cc to Spl.govt.pleader,sr.40201

+1 cc to Mr.C.Venkatraman, Advocate,sr.39543

pvs(co)
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