IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.2716 of 2016 and
W.M.P.No.2268 of 2016

M/s.Gupta Global Resources Private Limited,
Gupta Tower, 4th Floor, Temple Road,
Opp Science College Ground, Civil Lines,
Nagpur,rep by its General Manager
(Commercial & Taxation) ... Petitioner

Vs.

The Assistant Commissioner (CT),
O/o Assistant Commissioner of Commercial Taxes,
Thudiyalur Assessment Circle,
Chindamani Complex, R.S.Puram,
Coimbatore - 641 002. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus calling for the records of the respondent in proceedings leading to passing of the Revised Assessment Order vide TIN/33412026778/2012-13 dated 17.02.2015, quash the same and direct the respondent to pass fresh revised Assessment order after giving opportunity to the petitioner for filing reply and personal hearing.

For Petitioner : Mr.S.Sathyanarayanan
For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (T)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus calling for the records of the respondent in proceedings leading to passing of the Revised Assessment Order vide TIN/33412026778/2012-13 dated 17.02.2015, quash the same and direct the respondent to pass fresh revised Assessment order after giving opportunity to the petitioner for filing reply and personal hearing

2.It is the case of the petitioner that they were not put on notice earlier to the passing of the impugned order and that they have not even been served with the copy of the impugned order.

3.On a perusal of the original impugned produced by the petitioner, it would be seen that the attested copy of the impugned order was issued on 21.01.2016 by the Assistant Commissioner (CT), Thudiyalur Circle, Coimbatore. When it is the case of the petitioner that they were not served with the show cause notice and that they were not served with the impugned order, they should be given an opportunity to contest the matter on merits.

4.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) submitted that since the petitioner is contending that they were not served with the show cause notice and the impugned order, the impugned order dated 17.02.2015 itself may be treated as a notice and the petitioner may be directed to submit their reply before the authority within two weeks time.

5.Having regard to the submissions made by the learned counsel on either side, while setting aside the impugned order dated 17.02.2015, I direct the petitioner to file their reply before the respondent within two weeks from the date of receipt of a copy of this order, treating the impugned order dated 17.02.2015 as a notice. On receipt of the reply from the petitioner, the respondent is directed to pass fresh order, after taking into consideration the reply filed by the petitioner, on merits and in accordance with law within a period of four weeks thereafter.

6.With this observation, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition is closed.

va

-s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
O/o Assistant Commissioner of Commercial Taxes,
Thudiyalur Assessment Circle,
Chindamani Complex, R.S.Puram,
Coimbatore - 641 002.

+ 2 cc to Mr.Sathiyanarayanan, Advocate SR 6290

kk(co)
prk8/2

W.P.No.2716 of 2016 and
W.M.P.No.2268 of 2016