

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.11.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.37313 of 2016 &
WMP No.31999 of 2016

K.S.Venkagtasubbu Reddiar & NB.Chettiar
rep. by its Proprietor Thiru B.Rajabather [PETITIONER]

Vs

The Commercial Tax Officer (Addl.)
Tindivanam. [RESPONDENT]

Prayer:

Writ Petition 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 order dated 15.07.2016 in TIN 33074720461/2014-15 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.S.Kanmani Annamalai
Addl. Government Pleader

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondent. By consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner has come forward with this Writ Petition challenging the assessment order dated 15.07.2016, primarily on the ground that it has been passed without issuing any show cause notice, though a show cause notice has been referred to in the impugned order.

3.In order to ascertain as to whether show cause notice was issued, the learned Additional Government Pleader was directed to get instructions in the matter, by an order dated 25.10.2016. Today, when the matter is taken up for hearing, the learned Additional Government Pleader on instructions submits that though there is an endorsement that show cause notice dated

24.07.2015, was despatched, there is no proof or acknowledgment of having been served on the petitioner. This is sufficient to hold that the impugned proceedings are in violation of principles of natural justice.

4. Accordingly, the Writ Petition is allowed, the impugned order is set aside and the respondent is directed to issue a fresh show cause notice to the petitioner, within a period of two weeks from the date of receipt of a copy of this order and proceed in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Asst. Registrar (J)

/true copy/

Sub Asst. Registrar

To

The Commercial Tax Officer (Addl.)
Tindivanam.

+1 cc to M/s. Adithya Reddy, advocate, sr. 61879

+1 cc to Spl. Govt. Pleader, sr. 62199.

rp(co)
krd 14/11

W.P.No. 37313 of 2016

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