IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.4970 of 2016 &
W.M.P.Nos.4334 & 4335 of 2016

M/s.Jagdhatri Papers (P) Ltd.
Rep by its Director
15, Survey No. 652 and 654
Jameen Endathur, Madurantakam 603 306 .. Petitioner

v.

The Assistant Commissioner (CT)
Maduranthakam Assessment Circle
Maduranthakam - 603 306 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in TIN 33271345236/2013-14, dated 14.12.2015 and quash the same as illegal and unconstitutional and direct the respondent to pass fresh orders after giving the petitioner a reasonable opportunity to produce the necessary documents as provided under the statute.

For Petitioner : Mr.A.Ravichandran

For Respondent : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader(T)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33271345236/2013-14, dated 14.12.2015, to quash the same as illegal and unconstitutional and direct the respondent to pass fresh orders, after giving the petitioner reasonable opportunity to produce the necessary documents as provided under the statute.

2. It is the case of the petitioner that they received the notice dated 24.06.2015 from the respondent proposing to reverse the ITC for Rs.2,62,227/- for the period from December 2013 to March 2014. The respondent passed the impugned order

dated 14.12.2015 confirming the Input Tax Credit reversal stating that the reply sent by the petitioner is not convincing, without going into the details of how the reply is not convincing. Further, it is the case of the petitioner that even without giving an opportunity to the petitioner to produce necessary documents, the respondent has passed the impugned order.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the petitioner was not given an opportunity to put-forth their case, the impugned order may be set aside and the matter may be remitted back to the respondent for fresh consideration.

4. Having regard to the submissions made by the learned counsel on either side, while accepting the contentions raised by the petitioner, I set aside impugned order dated 14.12.2015 and remit the matter back to the respondent for fresh consideration and the respondent is directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Rj

s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Maduranthakam Assessment Circle
Maduranthakam - 603 306

+ 1 cc to Mr.A.Ravichandran, Advocate SR 9040

+ 1 c to Spl.Govt.Pleader (Taxes) SR 8722

kk(co)
prk17/2

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