IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5344 of 2016 &
W.M.P.No.4658 of 2016

M/s.Babu Roto Tech (P) Ltd.
Rep by its Managing Director P.Ramesh
old Survey No.56-2-2,52
New Survey No. 37/1
Chennai Kumbakonam Road
Abatharanapuram
Vadalur 607 303
Cuddalore District .. Petitioner

v.

1 The Assistant Commissioner (CT)
Cuddalore Taluk,Assessment Circle
Sub Jail Road
Cuddalore 607 001

2 The Deputy Commercial Tax Officer
Puzal (Out) Check Post,
GNT Road,
Near Jail Compound,
Chennai -600 066 .. Respondents

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent in TIN 33054401439/2014-15, dated 13.1.2016 quash the same and further direct the 1st respondent to consider the documents enclosed (inter-state contract placed on petitioner for delivery of tailor made goods to the customer in Andhra Pradesh at the work site Copy of E-Transit Pass Labour Bill raised by petitioner Invoice raised by awarder of contract Way-Bill issued by State of Andhra Pradesh Consignment note for delivery of goods at work site in Andhra Pradesh Inward goods receipt issued by customer) along with the objections dt 15.10.2015 to prove the movement of goods to other states after giving an opportunity of being heard to the petitioner.

For Petitioner : Mr.V.Sundareshwaran

For Respondents : Mr.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 first respondent in TIN 33054401439/2014-15, dated 13.1.2016 and to quash the same and further direct the first respondent to consider the documents enclosed along with the objections dated 15.10.2015 to prove the movement of goods to other States after giving an opportunity of being heard to the petitioner.

2. Mr.V.Sundareshwaran, learned counsel appearing for the petitioner submitted that the first respondent may be directed to consider the petitioner's objections with all documents produced by them and pass fresh orders for the reason that the first respondent has not considered the objections and the documents produced by the petitioner.

3. Mr.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that since the first respondent has not considered the objections and the documents produced by the petitioner, the first respondent may be directed to consider the same and decide matter afresh.

4. Having regard to the submissions made by the learned counsel on either side, since the first respondent has not considered the objections raised by the petitioner and also the documents produced by them, the impugned order is liable to be set aside. Accordingly, the impugned order dated dated 13.1.2016 is set aside and the matter is remanded back to the first respondent for fresh consideration. The first respondent is directed to decide the matter afresh, after considering the petitioner's objections and the documents produced by them and 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 petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

Rj

To

1 The Assistant Commissioner (CT)
Cuddalore Taluk,Assessment Circle
Sub Jail Road
Cuddalore 607 001

2 The Deputy Commercial Tax Officer
Puzal (Out) Check Post,
GNT Road,
Near Jail Compound,
Chennai -600 066

+1cc to Mr.V. Sundareswaran, Advocate, S.R.No.9845

+1cc to the Government Pleader, S.R.No.9867

RSY(CO)
EU(25/02/2016)

W.P.No.5344 of 2016 &
W.M.P.No.4658 of 2016