IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.04.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.5628, 5629 and 5630 of 2016
and
WMP Nos.4978, 4979 and 4980 of 2016

M/s P.K. Battery Service,
Rep by its Proprietrix - P. Kaliammal,
No.143, Trichy Road,
Namakkal,
Namakkal District ... Petitioner in all the Writ Petitions

Vs

The Commercial Tax Officer,
Namakkal (Town) Circle,
Namakkal,
Namakkal District ... Respondent in all the Writ Petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TNGST No.33753120072/15-16(5)/Na.Ka.2218/2013/A3 (in WP No.5628 of 2016); 33753120072/(6)15-16/Na.Ka.No.2216/2015/A3(in WP No.5629 of 2016) and 33753120072/(7)/15-16 (in WP No.5630 of 2016)dated 16.12.2015 and quash the same.

For petitioner : Ms.R.Hemalatha

For respondents : Mr.S. Kanmani Annamalai
Additional Government Pleader(T)

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TNGST No.33753120072/15-16(5)/Na.Ka.2218/2013/A3 (in WP No.5628 of 2016); 33753120072/(6)15-16/Na.Ka.No.2216/2015 and 33753120072/(7)/15-16 dated 16.12.2015 and quash the same.

2. It is the case of the petitioner that the respondent had issued the Demand Notices, even without an order of Assessment, being passed against the petitioner.

3. The learned counsel for the petitioner submitted that since the respondent had passed the demand notices dated 16.12.2015, without giving an opportunity to the petiitoner to file their objections and without affording due opportunity of personal hearing to the petitioner, the impugned notices, issued by the respondent, are liable to be set aside.

4. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the impugned notices were issued, without an assessment order, being passed against the petitioner, the same can be set aside.

5. In view of the submissions made by the learned counsel on either side and taking note of the fact that the respondent had issued the impugned notices dated 16.12.2015, without an order of assessment, being passed against the petiiotner and without giving an opportunity to the petitioner to file their objections, the imugned notices dated 16.12.2015 are liable to be set aside and accordingly, they are set aside. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of copy of this order and the respondent is directed to pass the order of assessment, after considering the objections, to be filed by the petitioner and after affording due opportunity of personal hearing to the petitioner. With these observations, all the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sr

To

The Commercial Tax Officer,
Namakkal (Town) Circle,
Namakkal, Namakkal District.

+1cc to the Special Government Pleader(T), S.R.No.23708

W.P.Nos.5628 to 5630 of 2016

SK(CO)
CA(06/05/2016)