

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5943 of 2016
and
W.M.P.No.5303 of 2016

Air Works India Engineering Pvt. Ltd.,
rep by K.V.Krishnan,
Hanger 1, TAAL, Belangondapalli,
Tally Road, Hosur - 635 114. Petitioner

Vs.

The Assistant Commissioner (CT),
Hosur (South) Assessment Circle, Hosur. Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records on the file of the respondent herein in TIN No.33923364952/2014-15 dated 28.12.2015 and to quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.Kanmani Annamalai,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records on the file of the respondent in TIN No.33923364952/2014-15 dated 28.12.2015 and to quash the same.

2.It is the case of the petitioner that the respondent passed the impugned order even without considering the objections filed by the petitioner on 23.10.2015, which was also duly received by the respondent on 23.10.2015 itself. In spite of receiving the objections on 23.10.2015, the respondent passed the impugned order dated 28.12.2015 without considering the objections and also recording that the Dealer has not filed any reply so far. The observation made by the respondent is erroneous.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the respondent may be directed to consider the objections filed by the petitioner and decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, since the respondent has not considered the objections filed by the petitioner and passed the impugned order, the same is liable to be set aside. Accordingly, the impugned order dated 28.12.2015 is set aside. The matter is remanded back to the respondent for fresh consideration. The respondent is directed to consider the objections dated 23.10.2015 filed by the petitioner and decide the matter afresh, after giving an opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

va

To

The Assistant Commissioner (CT),
Hosur (South) Assessment Circle,
Hosur.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.10215
+1cc to the Special Government Pleader(T), S.R.No.10277

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UG(CO)
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