

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.6337 & 6338 of 2016
and
W.M.P.Nos.5644 to 5647 of 2016

Tvl.Ramesh Iron and Steel Company India Pvt. Ltd.,
rep by its Director A.K.Balasubramanian,
234, Thiruvencatasamy Road,
Coimbatore - 641 002. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT),
R.S.Puram (East) Circle,
Coimbatore - 641 018. ... Respondents in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33141943555/2011-12 and TIN No.33141943555/2012-13 dated 01.02.2016 and quash the same and direct the respondent to pass fresh orders after considering the objections filed by the petitioner after affording an opportunity.

For Petitioner : Mr.K.R.Krishnan
(in both W.Ps)

For Respondents : Mr.Manoharan Sundaram,
(in both W.Ps) Additional Government Pleader (Tax)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue a writ of certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33141943555 for the assessment years 2011-12 and 2012-13 dated 01.02.2016 and to quash the same and direct the respondent to pass fresh orders after considering the objections filed by the petitioner after affording an opportunity.

2.Mr.Manoharan Sundaram, learned Additional Government Pleader, (Tax) taking notice for the respondent submitted that

since the respondent has not considered the objections filed by the petitioner, the respondent may be directed to consider the objections and decide the matter afresh, after affording an opportunity of personal hearing to the petitioner.

3. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent has not considered the objections filed by the petitioner while passing the impugned orders dated 01.02.2016, the orders passed by the respondent are liable to be set aside. Accordingly, the impugned orders dated 01.02.2016 are set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to consider the objections filed by the petitioner and decide the matter afresh, after affording an opportunity of personal hearing to the petitioner.

4. With these observations, the Writ Petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS VI)

//True Copy//

Sub Assistant Registrar

va

To

The Assistant Commissioner (CT),
R.S.Puram (East) Circle,
Coimbatore - 641 018.

+1cc to Mr.K.R.Krishnan, Advocate, S.R.No.10756
+1cc to the Special Government Pleader (Taxes), S.R.No.10860

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SNS (CO)
CA(01/03/2016)