IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.02.2016

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THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.670, 671, 675 & 676 of 2016
and W.M.P.Nos.490, 491, 495 & 496 of 2016

M/s Two Tex Knit Wear
rep by its Partner/Proprietor A.Rangaswamy
No.49, Vela Tower,
Azad Street,
Tiruppur - 641 601. ... Petitioner in WP.Nos.670 & 671/16

M/s.Texmo Knitting Company,
Represented by its partner/Proprietor
Mr.R.Bhoopathi
NO.28, Vela Tower, Azad Street,
Tiruppur-641 601 ...Petitioner in WP.NO.675 and 676/16

Vs.

The Assistant Commissioner (CT),
Tiruppur Central - II Assessment Circle,
Kumaran Road, Tiruppur. ... Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent in CST/329752/2012-13, CST/329752/2013-14 and CST/329751/2012-13 and CST/329751/2013-14 and quash the order dated 21.09.2015 as passed without granting an opportunity to the petitioner and therefore violating the principles of natural justice and further direct the respondent to pass a fresh assessment order after granting reasonable opportunity to the petitioner and in accordance with law.

For Petitioner (in all W.Ps) : Mr.P.Rajkumar

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

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the impugned proceedings of the respondent in CST/329752 for the assessment years 2012-13 and 2013-14 and CST/329751 for the assessment years 2012-13 and 2013-14 and quash the order dated 21.09.2015 as passed without granting an opportunity to the petitioner and therefore violating the principles of natural justice and further direct the respondent to pass a fresh assessment order after granting reasonable opportunity to the petitioner and in accordance with law.

2.It is the case of the petitioner that the respondent had passed the impugned orders without issuing any notice to the petitioner and without giving them an opportunity of hearing.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the petitioner was not given an opportunity of personal hearing, the impugned orders dated 21.09.2015 may be set aside and the respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the petitioner was not given an opportunity of personal hearing and was not issued with any notice, the impugned orders dated 21.09.2015 are liable to be set aside. Accordingly, the impugned orders are set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to issue notice to the petitioner and after considering the objections filed by the petitioner and after giving due opportunity of personal hearing to the petitioner, the respondent is directed to decide the matter afresh on merits and in accordance with law.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CSIII)

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Tiruppur Central - II Assessment Circle,
Kumaran Road, Tiruppur.

+2 ccs to Mr.P.RajKumar, Advocate sr.12828 & 12829
+2 ccs to Special Government Pleader (Taxes) sr.nos. 12851 & 12852/16

W.P.Nos.670, 671, 675 & 676 of 2016
and W.M.P.Nos.490, 491, 495 & 496 of 2016

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