

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.7011 of 2016
&
W.M.P.No.6221 of 2016

M/s.S.T.N. Leather Exports
Rep. by its Proprietor
No.27/50 J.S.S. Street
Chennampet
Vaniyambadi - 635 751. ... Petitioner

Vs.

Assistant Commissioner (CT)
Vaniyambadi Assessment Circle
Vellore District. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent and to quash the assessment proceedings in TIN No.33484644042/2013-14, dated 15.04.2015 as illegal in view of the various judicial pronouncements of the Madras High Court.

For Petitioner : Mr.C.Baktha Sironmoni

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

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 and to quash the assessment proceedings in TIN No.33484644042/2013-14, dated 15.04.2015.

2. It is the case of the petitioner that the respondent has passed the impugned order even without considering their objections and the materials produced before the respondent.

3. Mr.C.Baktha Sironmoni, learned counsel appearing for the petitioner submitted that the non-consideration of the objections of the petitioner is violative of principles of natural justice.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent, submitted that the petitioner can be given one more opportunity to file their objections and contest the matter.

5. Having regard to the submissions made by the learned counsel on either side, since the respondent had passed the impugned order without taking into consideration the objections filed by the petitioner, in the interest of justice, I give one more opportunity to the petitioner to file their objections and contest the matter on merits. In these circumstances, the impugned order dated 15.04.2015 is set aside and the matter is remitted back to the respondent for fresh consideration. The petitioner is permitted to file their objections before the respondent within a period of one week from the date of receipt of a copy of this order and on receipt of such filing, the respondent shall decide the matter afresh, after giving due 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 III)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)
Vaniyambadi Assessment Circle
Vellore District.

+1cc to Mr.C.Baktha Sironmoni, Advocate, S.R.No.11951
+1cc to the Special Government Pleader(Taxes), S.R.No.11974

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&

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