IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:07.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.7777 to 7782 of 2016 &

W.M.P.Nos.6945 to 6950 of 2016

W.P.No.7777/2016

M/s.Noble Tiles World
Rep. by its Proprietor
Mr.Lalji Ganesh Meva
No.1/3 Old No.71 Chettiar Agaram
Sivabootham Village
Ambattur Taluk, Thiruvallur District
Chennai-600 095. .. Petitioner in all WPs

v.

The Commercial Tax Officer
Vadapalani Assessment Circle
No.1 Greams Road
PAPJM Building Annexe
Chennai-600 006. .. Respondent in all Wps

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records of the respondent in TIN:33451462410/2008-09 2009-10 2010-2011, 2011-2012, 2012-2013,2013-2014 dated 31.12.2015, quash the same and further direct the respondent to peruse the books of accounts and other connected records maintained by the petitioner including sale bills etc. and thereafter pass order in accordance with law after affording an opportunity of being heard.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writs of Certiorarified mandamus to call for the records of the respondent in TIN No.33451462410 for the assessment years 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14, dated 31.12.2015, to quash the same and further direct the respondent to peruse the books of accounts and other connected records maintained by them including sale bills etc., and thereafter pass order in accordance with law, after affording an opportunity of being heard.

2. It is the case of the petitioner that the respondent had passed the impugned orders dated 31.12.2015 without considering the books of accounts and other connected records maintained by them.

3. Mr.V.Sundareswaran, learned counsel appearing for the petitioner, submitted that the petitioner is having all the books of accounts and records with them and that in the interest of justice, an opportunity may be given to the petitioner to produce all the documents before the respondent and in such an event, the respondent may be directed to consider the matter afresh.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the learned counsel for the petition has submitted that the petitioner is having all the records including the books of accounts with them, an opportunity may be given to the petitioner for producing the same and on receipt of the documents, the respondent may be directed to decide the matter afresh.

5. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the petitioner is having all the records including the books of accounts with them and that the respondent had passed the impugned orders without considering the same, in the interest of justice, I give one more opportunity to the petitioner to produce all the documents. In these circumstances, the impugned orders dated 31.12.2015 are set aside and the matters are remitted back to the respondent for fresh consideration. The petitioner is directed to produce the the books of accounts and other connected records maintained by them including sale bills etc., before the respondent within a period of one week from the date of receipt of a copy of this order and on receipt of the same, 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 petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj

To
The Commercial Tax Officer
Vadapalani Assessment Circle
No.1 Greams Road
PAPJM Building Annexe
Chennai-600 006.

+1 cc to M/s.V.Sundareswaran Advocate sr.14505
+1 cc to the Special Government pleader (T) sr.14533

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