IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.782 & 783 of 2016 &

W.M.P.Nos.592 & 593 of 2016

Tvl.National Trading Company
Rep by its Proprietrix
M.Kamarunnisa
No. 631/275, Bazaar Street
Attur 636 102 .. Petitioner in both WPs

v.

The Commercial Tax Officer
Attur (Town) Assessment Circle
Attur
Salem District .. Respondent in both WPs

Writ Petition No.782/2016 has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN NO.33733141908/2013-14, dated 29.10.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

Writ Petition No.783/2016 has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN NO.33733141908/2014-15, dated 29.10.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.Cibi Vishnu
Addl. Govt. Pleader

COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN No..33733141908/2013-14 and 2014-15, dated 29.10.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

2. The issue involved in the present writ petitions are relating to the value addition as well as turnover claiming ITC.

3. According to the petitioner, wrong calculation has been admitted by the respondent while passing the assessment orders for the years 2013-14 and 2014-15, which are under challenge in these writ petitions.

4. On a perusal of the orders passed by the respondent, it is clear that the respondent has passed a non-speaking order without taking into consideration the case of the petitioner. The respondent ought to have considered the objections raised by the petitioner and passed a reasoned order.

5. Mr.Cibi Vishnu, learned Additional Government Pleader, takes notice for the respondent and submitted that the impugned orders may be set aside and the matters may be remitted back to the respondent for fresh consideration.

6. 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 petitioner's objections and passed a non-speaking order, the same are liable to be set aside. Accordingly, the impugned orders dated 29.10.2015 are set aside and the matters are remitted back to the respondent for fresh consideration and the respondent is directed to decide the matter afresh, on merits and in accordance with law, after considering the objections raised by the petitioner and also giving an opportunity of personal hearing to the petitioner.

With these observations, the writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj

To

The Commercial Tax Officer
Attur (Town) Assessment Circle
Attur
Salem District

+1 cc to Mr.R.Senniappan Advocate sr.9250
+1 cc to M/s.Specila Government Pleader (Tax) Advocate sr.9355

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