IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2016

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THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.8067 of 2016 and
W.M.P.Nos.7180 & 7181 of 2016

M/s.Coimbatore Home Appliances,
rep by its Proprietor
No.64, Vellore Road, Katpadi,
Vellore District. ... Petitioner

Vs.

1. The Commercial Tax Officer,
Gudiyatham (East) Assessment Circle,
Vellore District.

2. The Appellate Deputy Commissioner (CT),
Vellore Division, Vellore District. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 1st respondent in proceedings in CST No.934715/2012-2013 dated 28.11.2013 and also the consequential proceedings of the 2nd respondent and in A.P.No.85 of 2014 dated 13.04.2015 and quash the same and to direct the 1st respondent to pass revised orders as per principles of natural justice after verification of accounts of the petitioner by providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni
For Respondents : Mr.Manoharan Sundaram,
Addl Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the 1st respondent in proceedings dated 28.11.2013 and also the consequential proceedings of the 2nd respondent and in A.P.No.85 of 2014 dated 13.04.2015 and to quash the same and to direct the 1st respondent to pass revised orders after affording an opportunity of personal hearing to the petitioner.

2.It is the case of the petitioner that the petitioner could not produce the necessary documents before the authority, therefore, the 2nd respondent has passed the order dated 13.04.2015 finding that the petitioner has nothing to argue or defend in their side. The learned counsel for the petitioner submitted that if an opportunity is given to the petitioner to produce all the necessary documents before the 2nd respondent, they would effectively defend their case.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that in the interest of justice the petitioner can be given an opportunity to produce all the documents before the 2nd respondent and in such an event, the 2nd respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner did not produce any document before the authority, in the interest of justice, in order to give one more opportunity to the petitioner, I permit the petitioner to produce all the documents before the 2nd respondent. In these circumstances, the impugned order passed by the 2nd respondent dated 13.04.2015 is set aside and the matter is remanded back to the 2nd respondent for fresh consideration. The petitioner is directed to produce all the relevant documents before the 2nd respondent within a period of two weeks from the date of receipt of a copy of this order and on such production of the documents, the 2nd respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner and pass orders, on merits and in accordance with law.

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

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-s/d-
Assistant Registrar(CS-I)

True Copy

Sub-Assistant Registrar

To

1. The Commercial Tax Officer,
   Gudiyatham (East) Assessment Circle,
   Vellore District.

2. The Appellate Deputy Commissioner (CT),
   Vellore Division, Vellore District.

+ 1 cc to Mr.C.Bakthasironmani,Advocate, SR 13858
+ 1 cc to Government Pleader, High Court, Madras SR 14349

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