

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2016

CORAM

THE HONOURABLE MR. JUSTICE M. DURAISWAMY

W.P. No. 8088 of 2016

&

W.M.P. No. 7204 of 2016

P.S. Exports & Consolidates Pvt. Ltd.,
rep. by its Director, Ranvir Shah,
No.15, Race Course Road,
Guindy, Chennai - 600 032. ...Petitioner

Vs.

The Commercial Tax Officer,
Alandur Assessment Circle,
No.12, Vedagiri Street,
Alandur, Chennai - 600 016. ...Respondent

Prayer: Petition under Article 226 of the Constitution of India praying for issue of a Writ of Certiorarified Mandamus to call for records pertaining to the impugned proceedings of the respondent herein in TIN/33430963647/2013-14 dated 14.01.2016 and quash the same and direct the respondent to redo the assessment after giving personal hearing.

For Petitioner :: Mr.J. Ravikumar

For Respondent :: Mr.S. Kanmani Annamalai,
Addl. Govt. Pleader (Tax)

O R D E R

The petitioner has filed the above writ petition for issue of a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned proceedings of the respondent herein in TIN/33430963647/2013-14 dated 14.01.2016, quash the same and direct the respondent to redo the assessment after giving personal hearing to the petitioner.

2. It is the case of the petitioner that in spite of the order passed by the Appellate Authority remitting the matter to the respondent for fresh consideration, the respondent, while redoing the exercise, had committed the very same mistake and passed the impugned order without considering the objections filed and the documents produced by the petitioner.

3. Mr.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent submitted that since the respondent did not consider the objections filed and the documents produced by the petitioner, the impugned order may be set aside and the respondent may be directed to decide the matter afresh.

4. Considering the fact that in spite of the order passed by the Appellate Authority, the respondent did not consider the objections of the petitioner as well as the documents produced by them, before passing the impugned order, the impugned order dated 14.01.2016 is liable to be set aside and it is accordingly set aside. The matter is remanded back to the respondent for fresh consideration. The respondent shall decide the matter afresh, taking into consideration, the objections filed by the petitioner as well as the documents produced by them, on merits, in accordance with law and after affording an opportunity of personal hearing to the petitioner. The writ petition is disposed of accordingly. No costs. Connected W.M.P. is closed.
nv

-s/d-

Assistant Registrar (CS-II)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Alandur Assessment Circle,
No.12, Vedagiri Street,
Alandur, Chennai - 600 016.

+ 1 cc to Mr.J.Ravikumar, Advocate, SR 14670

+ 1 cc to Spl.Govt.Pleader, High Court, Madras SR 14833

ad(co)
prk21/3

W.P. No. 8808 of 2016