IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.8534 to 8537 of 2016
and
WMP Nos.7587 to 7593 of 2016

Tvl.A.P.S. Steels Limited,
represented by its Director,
Mr.R. Raajasekaran,
B.H.Road, Kalludi,
Gauribidanur,
Chikhallapur,
Karnataka State ... Petitioner in all the writ petitions

vs

1. The Joint Commissioner (CT),
Vellore Division,
Vellore

2. The Deputy Commercial Tax Officer,
Ranipet (Out), Checkpost,
Serkadu,
Vellore ..... Respondents in all the Writ Petitions

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records on the file of the first respondent in R.P.Nos.160/2013; 161/2013 (in respect of W.P.No.8534 and 8535 of 2016); 163/2013 (WP No.8536 of 2016); 162/2013 (WP No.8537 of 2016) dated 31.12.2015 and quash the same.

For petitioner :Mr.R. Senniappan

For respondents :Mr.S. Kanmani Annamalai
AGP (T)

COMMON 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 first respondent in R.P.Nos.160/2013; 161/2013 (in respect of W.P.No.8535 of 2016); 163/2013 (WP No.8536 of 2016); 162/2013 (WP No.8537 of 2016) dated 31.12.2015 and quash the same.

2. The learned counsel for the petitioner submitted that the first respondent had passed the impugned order without applying his mind and in fact, had only extracted the contentions putforth by the petitioners. The learned counsel for the petitioner further submitted that at page No.13 of the impugned order, the respondent had observed as follows:

> "The petitioner records of Form KK shows, that the goods sent to Tvl.APS Steels Ltd., Bangalore, but on face of Tin no. "

3. On a perusal of the above stated statement, it is clear that it is an incomplete sentence, recorded by the first respondent.

4. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, taking notice of the respondents, submitted that since the first respondent had recorded incomplete sentence in the impugned order, the matter may be remanded back to the respondents for fresh consideration.

5. In these circumstances, I am of the considered view that the impugned orders dated 31.12.2015, passed by the first respondent are liable to be set aside for the reason that even without completing the sentence, the first respondent had passed the impugned orders. Accordingly, the impugned orders dated 31.12.2015 are set aside and the matters are remanded back to the respondents for fresh consideration. The respondents are directed to consider the case of both the parties and pass reasoned order, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioners.

With these observations, the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

1. The Joint Commissioner (CT),
Vellore Division,
Vellore.

2. The Deputy Commercial Tax Officer,
Ranipet (Out), Checkpost,
Serkadu,
Vellore.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.14754
+1cc to the Government Pleader, S.R.No.14831

W.P.Nos.8534 to 8537/2016

bvr(CO)
srg(16/03/2016)