IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.8712 to 8718 of 2016

and

WMP Nos.7707 to 7713 of 2016

Aruna Hotels Limited
Nos.144 & 145,
Sterling Road,
Chennai - 600 034 ... petitioner in all the writ petitions

v.

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Greams Road,
Palaniappa Maligai,
Chennai-600 006 .... Respondent in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari to call for the records of the Order in TNLTH Nos.1718/2012-13 (in respect of WP No.8712 of 2016); 1718/2007-08 (in respect of WP No.8713 of 2016); 1718/2011-12 (in respect of WP No.8714 of 2016); 1718/2008-09 (in respect of WP No.8715 of 2016); 1718/2006-07 (in respect of WP No.8716 of 2016) 1718/2010-11 (in respect of WP No.8717 of 2016) and 1718/2009-10 (in respect of WP No.8718 of 2016) dated 9.1.2015 passed by the respondent and quash the same.

For Petitioner : Mr.Adithya Reddy

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

COMMON ORDER

The petitioner has filed the above writ petitions to issue writs of Certiorari to call for the records of the Order in TNLTH Nos.1718/2012-13 (in respect of WP No.8712 of 2016); 1718/2007-08 (in respect of WP No.8713 of 2016); 1718/2011-12 (in respect of WP No.8714 of 2016); 1718/2008-09 (in respect of WP No.8715 of 2016); 1718/2006-07 (in respect of WP No.8716 of 2016) 1718/2010-11 (in respect of WP No.8717 of 2016) and 1718/2009-10 (in respect of WP No.8718 of 2016) dated 9.1.2015 passed by the respondent and quash the same.

2. It is the case of the petitioner that the respondent had passed the impugned orders even without serving the mandatory pre-revision notice on them.

3. It is also brought to the notice of this Court that in W.P.Nos.38978 to 38984 of 2015 by Order dated 18.12.2015, this Court had set aside the orders with respect to VAT assessment.

4. Mr.S. Kanmani Annalamali, learned Additional Government Pleader, taking notice for the respondent, fairly submitted that the respondent may be directed to issue fresh notices and on receipt of the same, the petitioner may be directed to file their objections and thereafter, the respondent may be directed to consider the objections of the petitioners and pass orders.

5. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the impugned orders were passed by the respondent without issuing the mandatory pre-revision notice, the impugned orders are liable to be set aside and accordingly, they are set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to issue pre-revision notice to the petitioner and on receipt of the objections, filed by the petitioner, the respondent is directed to decide the matter afresh, on merits and in accordance with law, after affording due opportunity to the petitioner. With this observation, all the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

sr

To

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Greams Road,
Palaniappa Maligai,
Chennai-600 006

+1 cc to the Special Government Pleader (Taxes) sr.15131
+7 ccs to Mr.Adithya Reddy Advocate sr.15884 to 15889

W.P.Nos.8712 to 8718/2016

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