

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2016
CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.9161 to 9166 of 2016
and
WMP.Nos.8167 to 8172 of 2016

Tvl.Sree Veerakumar Traders
rep. by its Proprietor S.R.Eswaran,
328, Mulanur Road,
Vellkivil-638 111,
Erode District. ... Petitioner in all the W.Ps

Vs.

The Commercial Tax Officer,
Kangayam Assessment Circle,
Kangayam. ... Respondents in all the W.Ps

Common Prayer: Petitions filed under Article 226 of The Constitution of India praying to issue a writ of Certiorarified Mandamus, calling for the records on the files of the respondent proceeding in CST;994668/[TIN 33773083686]/2009-10, 2010-11,2011-12, 2012-13, 2013-14 & 2014-15 respectively dated 14.09.2015 and to quash the same and also to direct the respondent to restore TIN Number 33773083686.

For Petitioner : Mr.D.B.R.Prabhu
in all W.Ps for M/s.Dilaw Asso.
For Respondent : Mr.S.Kanmani Annamalai
in all W.Ps Additional Government Pleader (T)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue a writ of Certiorarified Mandamus, calling for the records of the respondent proceeding in CST;994668/[TIN 33773083686] for the Assessment years 2009-10, 2010-11,2011-12, 2012-13, 2013-14 & 2014-15 respectively dated 14.09.2015 and to quash the same and also to direct the respondent to restore TIN Number 33773083686.

2.The learned counsel for the petitioner submitted that inspite of the notices given to the petitioner, they could not able to file their objections and therefore, one more opportunity may be given to the petitioner to file their objections and to produce the C-Forms to the respondent.

3.The learned Additional Government Pleader appearing on behalf of the respondent fairly submits that since the petitioner had failed to file their objections and to produce the C-Forms to the respondent, in the interest of justice, one more opportunity may be given to the petitioner to produce C-Forms along with the objections and in such case, the respondent may be directed to re-do the assessment and proceed the matter afresh.

4.Having regard to the submissions made on either side, in the interest of justice, I direct the petitioner to file their objections and to produce the C-Forms before the respondent. In this circumstances, the impugned orders passed by the respondent dated 14.09.2015 are set aside and the matter is remanded back to the respondent for afresh consideration. The petitioner is directed to file their objections and produce the C-Forms to the respondent, within a period of two weeks from the date of receipt of a copy of this order. On receipt of the same, the respondent is directed to decide the matter afresh, taking into consideration, the objections filed by the petitioner and also the C-Forms produced by them on merits and in accordance with law.

5.With these observations, the Writ Petitions are disposed of. Consequently, connected Miscellaneous Petitions are also closed. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

सत्यमेव जयते

DP

To

The Commercial Tax Officer,
Kangayam Assessment Circle,
Kangayam.

+1 cc to Mr.P.P.R.Prabhu Advocate sr.16309

+1 cc to Special Government Pleader sr.16151

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