IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.9268 of 2016
and
W.M.P.No.8235 of 2016

M/s.Thadey Leather Company,
rep by its Partner T.Faizan Ahmed,
No.55, Vepery High Road,
Periamet, Chennai - 600 003. ... Petitioner

Vs.

1. The Commercial Tax Officer,
   Vepery Assessment Circle,
   No.10, Greams Road,
   Chennai - 600 006.

2. The Joint Commissioner (CT),
   PAPJM Buildings, Greams Road,
   Chennai - 600 006. ... 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 TIN:33240524778/2013-14 dated 18.12.2015 and consequential proceedings in TIN:33240524778/2013-14 dated 03.03.2016 and to quash the same and further direct the 1st respondent to re-do the assessment after affording an opportunity of being heard and considering the objections and records filed along with the representation dated 30.01.2016.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.S.Kanmani Annamalai,
Additional 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 TIN:33240524778/2013-14 dated 18.12.2015 and consequential proceedings dated 03.03.2016 and to quash the same and further direct the 1st respondent to re-do the assessment after affording an opportunity of being heard and considering the objections and records filed along with the representation dated 30.01.2016.

2.It is the case of the petitioner that inspite of the petitioner producing all the Forms along with the objections, the respondent had passed the impugned order without considering the same.

3.Mr.S.Kanmanai Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that since the impugned order has been passed by the 1st respondent without considering the Forms produced by the petitioner and the objections filed by them and without giving an opportunity of personal hearing, the 1st respondent may be directed to decide the matter afresh after affording an opportunity of personal hearing.

4.Having regard to the submissions made by the learned counsel on either side, since the 1st respondent had passed the impugned order without considering the Forms produced by the petitioner and also the objections raised by them and also without affording an opportunity of personal hearing, the impugned order is liable to be set aside. Accordingly, the same is set aside and the matter is remanded to the 1st respondent for fresh consideration. The 1st respondent is directed to decide the matter afresh by taking into consideration the objections and Forms produced by the petitioner, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(AS)

//True Copy//

Sub Assistant Registrar

va

To

1. The Commercial Tax Officer,
   Vepery Assessment Circle,
   No.10, Greams Road,
   Chennai - 600 006.

2. The Joint Commissioner (CT),
   PAPJM Buildings, Greams Road,
   Chennai - 600 006.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.15933
+1cc to the Special Government Pleader(T), S.R.No.15985

W.P.No.9268 of 2016
and
W.M.P.No.8235 of 2016

MSM(CO)
CA(22/03/2016)