IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.9331 and 9332 of 2016

and

WMP Nos.8329 and 8330 of 2016

M/s Bharth Infra Exports and Imports Ltd.,
No.186, 1st Cross, Hosur Main Road,
Wilson Garden, Bangalore - 560 027
rep.by its Authorised Signatory

... petitioner in both the writ petitions

v.

The Assistant Commissioner (CT),
O/o Assistant Commissioner of Commercial Taxes,
Vaniyambadi Assessment Circle,
Vaniyambadi

.... Respondent in both the writ petitions

Writ Petition filed under Article 226 of the Constitution of India to issue Writs of Certiorarified Mandamus to call for the records of the respondent in his Proceedings leading to passing of the Assessment Orders vide RC/B1/630/2015/(2011-12) and RC/B1/630/2015/(2012-13)dated 05.05.2015, quash the same and direct the respondent to pass fresh assessment order after considering the reply filed by the petitioner and after giving personal hearing.

For Petitioner : Mr.S. Sathiyanarayanan
For Respondent : Mr.S. Kanmani Annamalai AGP

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorarified Mandamus to call for the records of the respondent in his Proceedings leading to passing of the Assessment Orders vide RC/B1/630/2015/(2011-12) and

RC/B1/630/2015/(2012-13) dated 05.05.2015, quash the same and direct the respondent to pass fresh assessment order after considering the reply filed by the petitioner and after giving personal hearing.

2. It is the case of the petitioner that the respondent had passed the impugned orders dated 5.5.2015, even without considering the petitioner's reply and without giving an opportunity of personal hearing to the petitioner.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the respondent had passed the impugned orders without considering the petitioner's objections and without affording an opportunity of personal hearing, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that since the respondent had passed the impugned orders, without considering the petitioner's objections and also without giving an opportunity of personal hearing, which is violative of principles of natural justice, the impugned orders dated 05.05.2015 are liable to be set aside and accordingly, the same are set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to consider the petitioner's objections and also after affording due opportunity of personal hearing to the petitioner, shall decide the matter afresh, on merits and in accordance with law. With this observation, both 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),
O/o Assistant Commissioner of Commercial Taxes,
Vaniyambadi Assessment Circle,
Vaniyambadi

+2 ccs to Mr.S.Sathiyanarayanan Advocate sr.17062 to 17063/16
+1 cc to Special Government Pleader sr.17617/16

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sr(co)
aa28/03/2016