

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.9343 of 2016 and
W.M.P.No.8346 of 2016

Tvl Pathanjali Chikitsalaya
rep by its Authorized Signatory,
No.9, Ground Floor, New Balaji Nagar,
Railway Station Road, Hosur - 635 109. Petitioner

Vs.

The Assistant Commissioner (CT),
Hosur (South) Assessment Circle, Hosur. Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in order dated 08.07.2015 in TIN/33363367200/2013-14 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : 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 certiorari to call for the records of the respondent in order dated 08.07.2015 in TIN/33363367200 for the assessment year 2013-14 and to quash the same.

2.It is the case of the petitioner that the respondent had passed the order in Section 84 Application without considering the objections raised by the petitioner and without considering the documents produced by them.

3.The learned counsel for the petitioner submitted that in the impugned order dated 08.07.2015, the respondent had followed the original order and rejected the petition.

4.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent had not considered the case of the

petitioner and the documents produced by them, the impugned order may be set aside and the matter may be remanded to the respondent for fresh consideration.

5. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent had passed the impugned order without considering the objections filed by the petitioner and the documents produced by them, the impugned order is liable to be set aside. Accordingly, the same is set aside. The matter is remanded to the respondent for fresh consideration. The respondent is directed to consider the petitioner's case and also the documents produced by them and decide the matter afresh, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar (CS IV)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Hosur (South) Assessment Circle,
Hosur.

+1cc to The Government Pleader sr.16149

W.P.No.9343 of 2016 and
W.M.P.No.8346 of 2016

rsy(CO)
srg(21/03/2016)