



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.11.2016

CORAM :

THE HONOURABLE DR.JUSTICE S.VIMALA

W.P(MD)Nos.21518 and 21519 of 2016

and

W.M.P(MD)Nos.15374 and 15375 of 2016

Tvl Cardamom Planters association,

Rep. by its Vice President:N.P.K.S.Syed Ibrahim,

No.258, Paramasivam Koil Street,

Bodinayakanur.

... Petitioner in both WPs

vs.

The Assistant Commissioner(CT),

Bodinayakanur.

... Respondent in both WPs

Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records on the file of the respondent herein in TIN Nos.33365080026/2011-12 & 33365080026/2014-15 dated 21.09.2016 and quash the same as illegal, invalid and violative of the principles of Natural Justice.

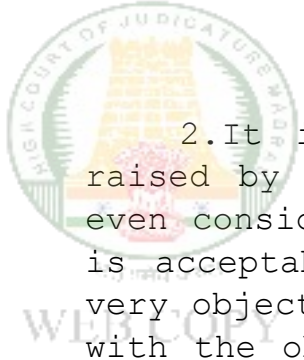
For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.R.Karthikeyan

Additional Government Pleader

COMMON ORDER

These Writ Petitions have been filed for issuance of a Writ of Certiorari, to quash the orders passed by the respondent herein in TIN Nos.33365080026/2011-12 & 33365080026/2014-15 dated 21.09.2016. By the order in TIN No.33365080026/2011-12, dated 21.09.2016, impugned in W.P(MD)No.21518 of 2016, the respondent/Assistant Commissioner of Commercial Taxes, Bodinayakanur, has stated that the objection of the petitioner with regard to mismatching and levy of penalty, cannot be considered and in the order in TIN No.33365080026/2014-15, dated 21.09.2016, impugned in W.P(MD) No.21519 of 2016, the respondent has stated that the dealers have accepted the stock difference at the time of inspection and they have not produced any documentary evidence to prove their contention and hence, their objection cannot be considered, but the said fact has been denied, by stating that the petitioner did not accept the alleged estimated sales suppression before the inspecting officers.



2.It is not the case of the respondent that the objections raised by the petitioner are untenable or unsustainable. Without even considering the objections of the petitioner, as to whether it is acceptable or not, such kind of orders have been passed. The very object of issuing notice and calling for objection, is to deal with the objection in the manner known to law. It is not for the authority to say that objection cannot be considered, without assigning any reason.

3.Under such circumstances, the impugned orders dated 21.09.2016 are set aside and the matter is remitted back to the respondent, who shall consider the objections of the petitioner in both the cases, in the light of the Law prevailing and to pass further orders in accordance with law. The respondent is also directed to provide sufficient opportunity to the petitioner, including personal hearing and then to pass appropriate orders in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

With the above direction, the Writ Petitions stand allowed. No costs. Consequently, W.M.P(MD)Nos.15374 and 15375 of 2016 are closed.

Sd/-

Assistant Registrar()

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner(CT),
Bodinayakanur.

+1cc to The Special Government Pleader, SR.No.67949

+1cc to Mr.A.Chandrasekaran, Advocate, SR.No.68047

W.P (MD) Nos.21518 and 21519 of 2016
10.11.2016

nbi