



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.03.2016

CORAM

THE HONOURBLE MR.JUSTICE B.RAJENDRAN

W.P(MD) .No.4574 of 2016

and

W.M.P. (MD) .No.4157 of 2016

WEB COPY

M/s. Seyadu Beedi Company
represented by its partner
F.Seyad Rabbani,
House of Seyad,
10/E/20/7, North Bye Pass Road,
Vannarapettai,
Tirunelveli 627 003.

...Petitioner

Vs.

The Assistant Commissioner of Commercial Taxes,
Palayamcottai,
Tirunelveli.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent herein in TIN:33845540027/2011-2012 dated 17.12.2015 and quash the same as illegal and in violation of the principles of natural justice and consequently direct the respondent to consider the reply submitted by the petitioner dated 07.12.2015 together with the documents filed and finalise the assessment according to law after granting the petitioner, an opportunity of personal hearing within such time as may be directed by this Court.

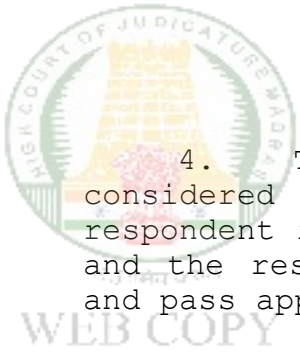
For petitioner	:	Mr.M.Azeem
For Respondents	:	Mr.R.Karthikeyan Additional Govt. Pleader

O R D E R

The Writ Petition has been filed for a Writ of Certiorarified Mandamus to call for the records on the file of the respondent herein in TIN:33845540027/2011-2012 dated 17.12.2015 and quash the same as illegal and in violation of the principles of natural justice and consequently, direct the respondent to consider the reply submitted by the petitioner dated 07.12.2015 together with the documents filed and finalise the assessment according to law, after granting an opportunity of personal hearing to the petitioner.

2. Mr.R.Karthikeyan, learned Additional Government Pleader takes notice for the respondent.

3. The only point which has been raised by the petitioner is that in spite of the reply which has been given by the petitioner dated 07.12.2015 with acknowledgement due on 08.12.2015 and received by the respondent's office on 09.12.2015, the impugned order has been passed without considering the reply of the petitioner. Hence, the petitioner has come forward with this petition.



4. Taking into consideration the reply itself has not been considered at all, the impugned order dated 17.12.2015 passed by the respondent is set aside and the matter is remitted back to the respondent and the respondent is directed to consider the reply of the petitioner and pass appropriate orders in accordance with law.

5. With the above direction, the writ petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(AS)

/True Copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai-23.

To
The Assistant Commissioner of Commercial Taxes,
Palayamcottai, Tirunelveli.

+1cc to M/s.M.Azeem, Advocate in SR.13088

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