



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.03.2016

CORAM

WEB COPY

THE HONOURBLE MR.JUSTICE B.RAJENDRAN

W.P(MD).Nos.4604 to 4611 of 2016

M/s. Kwaliti Granites and Marbles,
represented by its Proprietor P.Ramkumar Bansal,
No.57/1A, TPK Main Road,
Madurai-3.

... Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (CT),
Madurai Rural (South) Assessment Circle,
Madurai.

... Respondent in all W.Ps.

Prayer: Writ Petitions 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 in TIN 33625163497/2007-08, 33625163497/2008-09, 33625163497/2009-10, 33625163497/2010-11, 33625163497/2011-12, 33625163497/2012-13, 33625163497/2013-14 and 33625163497/2014-15 dated 30.12.2015 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording reasonable opportunity of being heard to the petitioner within such time as may be directed by this Court.

For petitioner	:	Mr.M.Azeem for Mr.S.Karunakar
For Respondent	:	Mr.R.Karthikeyan Additional Govt. Pleader

C O M M O N O R D E R

These writ petitions have been filed for a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN 33625163497/2007-08, 33625163497/2008-09, 33625163497/2009-10, 33625163497/2010-11, 33625163497/2011-12, 33625163497/2012-13, 33625163497/2013-14 and 33625163497/2014-2015 dated 30.12.2015 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording reasonable opportunity of being heard to the petitioner within such time as may be directed by this Court.



2. Heard the learned counsel for the petitioner and Mr.R.Karthikeyan, learned Additional Government Pleader for the respondent.

3. By consent, these writ petitions are taken up for final disposal.

4. The only point which has been raised by the petitioner is that for the show cause notice dated 09.12.2015, the petitioner has sent a reply on 23.12.2015 asking for time till 07.01.2016 and it was duly acknowledged on 26.12.2015. But, the impugned order was passed on 30.12.2015 neither rejecting the reply seeking extension of time nor considering the reply at all.

5. The learned counsel for the petitioner would submit that in a similar circumstances, this Court has passed an order in W.P. (MD).Nos.3184 and 3185 of 2016 that rejection of the extension of time without intimating is wrong. He would also contend that subsequently, he has also given a detailed reply again on 06.01.2016. Further, in order to show his bona fide, the petitioner is ready and willing to deposit 15% of the tax disputed amount.

6. The learned Additional Government Pleader would contend that the authority has to pass orders taking into consideration of the time sought for.

7. In such view of the matter, the impugned orders, dated 30.12.2015, passed by the respondent are set aside, subject to the condition that the petitioner shall deposit 15% of the tax demanded in the order, in each case, with the respondent, on or before 30.03.2016 and the matter is remitted back to the respondent, who shall give an opportunity of personal hearing to the petitioner and thereafter pass appropriate orders in accordance with law.

8. These Writ Petitions are disposed of accordingly. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

/True Copy/

Sub Assistant Registrar



The Assistant Commissioner (CT),
Madurai Rural (South) Assessment Circle,
Madurai.

+2CC to Mr.S.Karunakar Advocate Sr.No.13082
+1CC to Spl.Government Pleader Sr.No.13775

GJM/NGM/SS/29.3.16-3p-5C

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