BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.04.2016

CORAM :

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

Writ Petition (MD)Nos.7721 to 7726 of 2016
and
W.M.P.(MD)Nos.6391 to 6396 of 2016

Tvl.P.A.S.Cotton Mills (P) Ltd.,
Rep. By its Director: K.B.Balarama Raja,
No.1110-B, Cotton Market,
Rajapalayam. ... Petitioner in all WPs

Vs.

The Assistant Commissioner (CT),
Rajapalayam – II Assessment Circle,
Rajapalayam. ... Respondent in all WPs

Prayer: Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records on the file of the respondent in TIN.33236063144/2009-10, TIN.33236063144/2010-11, TIN.33236063144/2011-12, TIN.33236063144/2012-13, TIN.33236063144/2013-14, TIN.33236063144/2014-15 respectively dated 31.12.2015 and quash the same as invalid, illegal and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

COMMON ORDER

Since the issue involved in all the Writ Petitions are one and the same, with the consent of both parties, they are taken up together and disposed of by a common order.

2.The only ground which has been raised by the petitioner is that the impugned order has been passed by the respondent *ex parte* without giving an opportunity of hearing to the petitioner. Further, the learned counsel for the petitioners submitted that to show their *bona fide* the petitioners are prepared to deposit 40% of the tax amount and seek only one opportunity to put forth their case to demonstrate that they are not liable to pay tax.

3.The learned Additional Government Pleader appearing for the respondents submitted that inspite of sufficient opportunity given to the petitioner firm, they did not avail such opportunity and therefore, he prayed for sustaining the impugned orders.

4.Heard the submissions made on either side and perused the materials available on record.

5.No doubt, the petitioner was given an opportunity by the respondent, but they did not avail of the same. However, considering the submissions that the petitioner is prepared to deposit 40% of the tax amount even though according to them they are not even liable to pay any amount towards tax, the impugned orders are set aside and the matters are remanded back to the respondent. The petitioners are directed to deposit 40% of the tax amount, as agreed by them, within a period of three weeks from the date of receipt of a copy of this order and on such payment, the respondent is directed to afford an opportunity of hearing to the petitioner and then pass appropriate orders on merits and in accordance with law, within a period of two months thereafter.

6.With the above directions, the Writ Petitions stand disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (AS)

/True copy/

Sub Assistant Registrar

To
The Assistant Commissioner (CT),

Rajapalayam - II Assessment Circle, Rajapalayam.

+1 CC to Mr.A.CHANDRASEKARAN, Advocate, SR No.22567

+1 CC to the Special Government Pleader, SR No.23016

W.P.(MD)Nos.7721 to 7726 of 2016
and
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srm/rsh
SH/NGM-MP/SAR-III:02.06.2016:2P/4C