

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.05.2017

CORAM

THE HON'BLE Mr. JUSTICE M.M.SUNDRESH

W.P.Nos.12980 to 12985 of 2017
and WMP Nos.13847 to 13852 of 2017

Bonfiglioli Transmissions Private Limited,
Represented by its Head Commercial
Mr.T.K.Ravi,
Plot No.AC7-AC 11, Sidco Industrial Estate,
Chennai - 600 044.

... Petitioner in all W.Ps.

v.

Assistant Commissioner (complaint),
Thirumudivakkam Assessment Circle,
No.32 & 33, Sripuram, 2nd Street,
Chrompet, Chennai - 600 044.

... Respondent in all W.Ps.

Common Prayer: Petitions filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, to call for the records in the proceedings of the Respondent in TIN/33090883421/2010-11 dated 28.02.2017, TIN/33090883421/2009-10 dated 28.02.2017, TIN/33090883421/2011-12 dated 28.02.2017, TIN/33090883421/2012-13 dated 28.02.2017, TIN/33090883421/2013-14 dated 28.02.2017 and TIN/33090883421/2014-15 dated 28.02.2017 issued by the respondent and quash the same.

For Petitioner : Mr.Joseph Prabakar
in all W.Ps.

For Respondents : Mr.Kanmani Annamalai
in all W.Ps. Spl. Govt. Pleader (Tax)

COMMON ORDER

The impugned orders are assessment orders. These orders are sought to be predicated on the sole ground of violation of principles of natural justice, as no personal hearing was granted.

2. Learned Special Government Pleader appearing for the respondents would submit that the petitioner has been dragging on the matter, seeking time on many occasions. However, on a query it is submitted that no personal hearing has been provided.

3. Since, there is a violation of principles of natural justice, notwithstanding the availability of alternate remedy, this Court is inclined to set aside the orders impugned on the said ground.

4. Accordingly, the impugned orders are set aside with liberty to the respondent to proceed afresh after affording an opportunity of personal hearing to the petitioner. The entire exercise will have to be completed within a period of eight weeks from the date of receipt of a copy of this order. It is made clear that if the petitioner does not avail the opportunity of personal hearing, when provided, it is well open to the

respondent/assessing authority to proceed with the relevant available materials.

5. The writ petitions are allowed in the above terms. No costs.
Consequently, the connected Writ Miscellaneous Petitions are closed.

25.05.2017

Index: Yes/No.
Internet: Yes.
ars/dsa

To
Assistant Commissioner (complaint),
Thirumudivakkam Assessment Circle,
No.32 & 33, Sripuram, 2nd Street,
Chrompet, Chennai - 600 044.

M.M.SUNDRESH, J.

ars

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