IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.Nos.5072 to 5079 of 2018
and W.M.P.Nos.6253 to 6260 of 2018

Tvl.Eriez Magnetics India Pvt Ltd.,
rep by its General Manager Ujwal Kadri,
No.1/1, Ambattur Vanagaram Main Road,
Athipet, Chennai - 58. .. Petitioner in all W.Ps

Vs.

The State Tax Officer,
Pammal Assessment Circle,
No.32, Sripuram 2nd Street,
Thiruneermalai Road, Chennai - 44. .. Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari calling for the records of the respondent in proceedings in TIN/33850886689/2007-08, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 dated 22.12.2017 and quash the same as illegal and against law.

For Petitioner (in all W.Ps) : Mr.D.Vijayakumar
For Respondent (in all W.Ps) : Mr.M.Hariharan, Additional Government Pleader (Tax)

COMMON ORDER

By consent, the main Writ Petitions itself are taken up for disposal at the admission stage itself.

2.The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent in the proceedings dated 22.12.2017 for the assessment years 2007-08, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 and to quash the same.

3.It is the case of the petitioner that the respondent had passed the impugned orders dated 22.12.2017 for the above said assessment years without giving ample opportunity to the petitioner to produce the Utility Certificates and also without giving an opportunity of personal hearing to the petitioner.

Further, the learned counsel for the petitioner submitted that the petitioner is having all the Utility Certificates with them and therefore, an opportunity may be given to the petitioner to produce the same before the respondent and in such circumstances, the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing.

4.Mr.M.Hariharan, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the petitioner is having all the Utility Certificates with them, they may be given an opportunity to produce the same before the respondent and an opportunity of personal hearing may also be given to the petitioner.

5.Having regard to the submissions made by the learned counsel on either side, since the petitioner is having all the Utility Certificates with them, an opportunity can be given to them to produce the same before the respondent. Accordingly, the impugned orders dated 22.12.2017 for the assessment years 2007-08, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 are set aside and the matter is remitted back to the respondent for fresh consideration. The petitioner is directed to produce all the Utility Certificates before the respondent within one week from the date of receipt of a copy of this order and on production of the same, the respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner.

6.With these observations, the Writ Petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

va
To
The State Tax Officer,
Pammal Assessment Circle,
No.32, Sripuram 2nd Street,
Thiruneermalai Road, Chennai - 44.

+1cc to Mr.D.Vijayakumar, Advocate, S.R.No.17301

W.P.Nos.5072 to 5079 of 2018
and W.M.P.Nos.6253 to 6260 of 2018

cs/12/03/18