IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.4113 to 4117 of 2018 &
W.M.P.Nos.5043 to 5047 of 2018

M/s.Sri Murugan Paint Company
Represented by its Partner
No.48, Red Hills Road
Lakshmipuram, Kolathur
Chennai - 600 099 .. Petitioner in all W.Ps

v.

The Assistant Commissioner (CT)
Thirumullaivoyal Assessment Circle
Chennai .. Respondent in all W.Ps

W.P.No.4113 /2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33061360435/2011-12, quash the assessment order dated 27.12.2017 passed therein.

W.P.No.4114 /2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33061360435/2012-13, quash the assessment order dated 27.12.2017 passed therein.

W.P.No.4115 /2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33061360435/2013-14, quash the assessment order dated 27.12.2017 passed therein.

W.P.No.4116 /2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33061360435/2014-15, quash the assessment order dated 27.12.2017 passed therein.

W.P.No.4117 /2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33061360435/2015-16, quash the assessment order dated 27.12.2017 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Ms.G.Dhanamadhri
Govt. Advocate (T)

COMMON ORDER

Ms.G.Dhanamadhri, learned Government Advocate (Tax), takes notice for the respondent. By consent, the main writ petitions are taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petitions to issue a Writs of Certiorari to call for the records of the respondent in h;is proceedings dated 27.12.2017 in respect of the assessment years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16.

3. Mr.P.V.Sudakar, learned counsel appearing for the petitioner submitted that the respondent had passed the impugned orders without giving an opportunity of hearing to the petitioner, which is violative of principles of natural justice.

4. Ms.G.Dhanamadhri, learned Government Advocate (Tax) appearing for the respondent submitted that since the impugned orders have been passed without giving any notice and opportunity of personal hearing , the impugned orders may be set aside and the matters may be remitted back to the respondent for fresh consideration.

5. Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given due opportunity of personal hearing, which is violative of principles of natural justice, the impugned orders passed by the respondent dated 27.12.2017 are liable to be set aside. Accordingly, the impugned orders dated 27.12.2017 passed by the respondent for the assessment years 2011-12, 2012-13 2013-14, 2014-15 and 2015-16 are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner, as expeditiously as possible.

With these observations, the writ petitions are allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

rj

To

The Assistant Commissioner (CT)
Thirumullaivoyal Assessment Circle
Chennai.

+1cc to Mr.P.V.Sudakar, Advocate, S.R.No.14134
+1cc to the Government Pleader, S.R.No.14566

W.P.Nos.4113 to 4117 of 2018 &
W.M.P.Nos.5043 to 5047 of 2018

SS(CO)
RRK(08/03/2018)