IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.No.5092 of 2018

and W.M.P.No.6263 of 2018

Tvl.Nirmal Enterprises,
rep by its Proprietor K.Nirmal Kumar,
No.47A/B.C. Tirukoilur Road,
Tiruvannamalai. .. Petitioner

Vs.

The State Tax Officer,
Tiruvannamalai - II. .. Respondent

Petition filed under Article 226 of the Constitution of India to issue Writ of certiorari to call for the records on the file of the respondent in TIN/33964660850/2010-11 dated 18.01.2018 and to quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Mr.M.Hariharan,
Additional Government Pleader (Tax)

O R D E R

By consent, the main Writ Petition itself is taken up for disposal at the admission stage itself.

2.The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records on the file of the respondent dated 18.01.2018 for the assessment year 2010-11 and to quash the same.

3.It is the case of the petitioner that though the petitioner has furnished the reply sent by the Indian Oil Corporation dated 19.06.2017 and 02.08.2017, the respondent had passed the order without considering the same.

4.On a perusal of the impugned order dated 18.01.2018, it could be seen that the respondent had not considered the objections filed by the petitioner and also the letters given by the Indian Oil Corporation.

5.Mr.M.Hariharan, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent had not considered the objections raised by the petitioner, the impugned order can be set aside and the respondent may be directed to redo the assessment.

6.Having regard to the submissions made by the learned counsel on either side, since the respondent had passed the impugned order dated 18.01.2018 without considering the petitioner's documents viz., letters sent by Indian Oil Corporation dated 19.06.2017 and 02.08.2017, the impugned order is liable to be set aside. Accordingly, the same is set aside. The matter is remitted back to the respondent for fresh consideration. The respondent is directed to consider the objections filed by the petitioner and also the documents produced by them and decide the matter afresh, on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioner.

7.With these observations, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition is closed.

-sd/-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The State Tax Officer,
Tiruvannamalai - II.

+1 C.C. to MR.ANR.Jayaprathap Advocate SR.NO. 17327/18

W.P.No.5092 of 2018
and W.M.P.No.6263 of 2018

VG(II)

VS 15.03.2018