

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.7163 & 7164 of 2018 &

W.M.P.Nos.8886 & 8887 of 2018

Tvl.KJK Polydiamonds International P Ltd

Rep. by its Managing Director

Mr.K.Jayakumar

No.3-E, 112, Nungambakkam High Road

Chennai - 34.

... Petitioner in both W.Ps

v.

The Assistant Commissioner (CT)

Nungambakkam Assessment Circle

No.88. Mayor Ramanathan Salai

Chennai - 31.

... Respondent in both W.Ps

W.P.No.7163 of 2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in CST No.822345/2015-16, dated 21.02.2018 and quash the same being illegal, invalid, without jurisdiction, violated the principles of natural justice and contrary to the law.

W.P.No.7164 of 2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in CST No.822345/2016-17, dated 02.03.2018 and quash the same being illegal, invalid, without jurisdiction, violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.M.Hariharan
Addl. Government Pleader (T)

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader (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 on the file of the respondent dated 21.02.2018 and 02.03.2018 and to quash the same, since the orders violated the principles of natural justice.

<https://hcservices.ecourts.gov.in/hcservices/>

3. It is the case of the petitioner that the respondent granted only 10- days time to produce the 'C' declaration forms

in person. The petitioner represented with 'C' declaration forms on 22.02.2018 for the assessment years 2014-15, 2015-16 and 2016-17 with statement. But, the respondent served the assessment orders on 05.03.2018.

4. The learned counsel appearing for the petitioner submitted that apart from production of 'C' forms, the respondent has not given an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice.

5. Mr.M.Hariharan, learned Additional Government Pleader, appearing for the respondent, submitted that since the petitioner was not given an opportunity of personal hearing, the impugned orders may be set aside and the matters may be remitted back to the respondent for fresh consideration. The learned Additional Government Pleader further submitted that the petitioner may be directed to produce the Original 'C' forms before the respondent, within a time frame.

6. Having regard to the submissions made by the learned counsel on either side, since the petitioner has not produced the original 'C' forms and an opportunity of personal hearing was not given to the petitioner, the impugned orders are liable to be set side. Accordingly, the impugned orders dated 21.02.2018 and 02.03.2018 are set aside and the matters are remitted back to the respondent for fresh consideration. The petitioner is directed to produce the original 'C' forms, before the respondent within a period of two weeks from the date of receipt of a copy of this order. On production of the 'C' forms, the respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

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

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

Rj

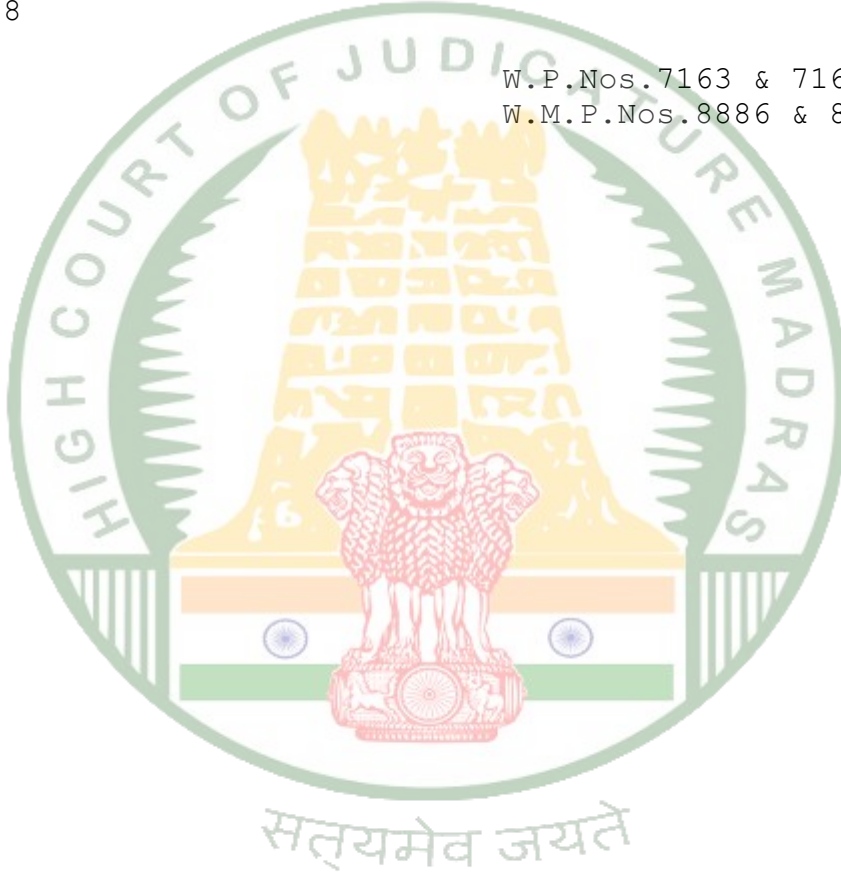
To

The Assistant Commissioner (CT)
Nungambakkam Assessment Circle
No.88. Mayor Ramanathan Salai
Chennai - 31.

+1cc to M/s.D.Vijayakumar, Advocate Sr.No.23217
+1cc to Special Government Pleader Sr.No.24089

NRI (CO)
sm:9.4.2018

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