IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.6240 to 6243 of 2018 &

W.M.P.Nos.7730 to 7733 of 2018

M/s. Swathi Traders
Rep by its Partner, N.K.Nandhagopal
6/8, College Road, 1st Cross Street
Tirupur - 641 602
.. Petitioner in all W.Ps

v.

The Assistant Commissioner of State Taxes
Tirupur (North), Tirupur .. Respondent in all W.Ps

W.P.No.6240/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order dated 07.03.2018 in TIN 33652325503/2011-12 and quash the same.

W.P.No.6241/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order dated 07.03.2018 in TIN 33652325503/2012-13 and quash the same

W.P.No.6242/2018 and 6243/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order dated 07.03.2018 in TIN 33652325503/2013-14 and TIN 33652325503/2014-15 respectively and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.Dhana Madhri
Government Advocate (T)

COMMON ORDER

Ms. Dhana Madhri, 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 on the file of the respondent dated 07.03.2018 in respect of the assessment years 2011-12, 2012-13 and 2013-14 and to quash the same.

3. The learned counsel appearing for the petitioner submitted that though the petitioner has submitted their objections three years ago, the respondent has passed the impugned order without applying his mind. The learned counsel further submitted that the objections were filed before the erstwhile Assistant Commissioner and now, after a long time, the respondent has passed the impugned orders. That apart, the petitioner was also not given an opportunity of personal hearing by the respondent, which is violative of principles of natural justice.

4. Ms.Dhanamadhri, learned Government Advocate (Tax), appearing for the respondent submitted that since opportunity of personal hearing was not given to the petitioner, the impugned orders may be set aside and the matters may 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 an opportunity of personal hearing, which is violative of principles of natural justice, the impugned orders are liable to be set side. Accordingly, the impugned orders dated 07.03.2018 are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, considering the objections filed by the petitioner and 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/-
Asst.Registrar (CS IX)

/true copy/

Sub Asst. Registrar

To
The Assistant Commissioner of State Taxes
Tirupur (North), Tirupur

+1cc to Government Pleader in sr.no.21925

W.P.Nos.6240 to 6243 of 2018 &
W.M.P.Nos.7730 to 7733 of 2018

gmi(co)
nr 06/04/2018