

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2018
CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.3323 to 3326 of 2018 &
W.M.P.Nos.4068 to 4071 of 2018

M/s.Mylan Laboratories Limited
Rep. by its Manager (Indirect taxes)
Plot No.13-A, 14 and CP2, SIPCOT
Phase - II, Krishnagiri Road
Hosur - 635 109. ... Petitioner in all W.Ps

v.

The Assistant Commissioner (ST)
Hosur (North) Division
Hosur ... Respondent in all W.Ps

W.P.No.3323/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the impugned order herein in TIN No.33983325537/2012-13, dated 14.12.2017 received on 17.01.2018 from the files of the respondent herein and quash the same.

W.P.No.3324/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the impugned order herein in TIN No.33983325537/2013-14, dated 14.12.2017 received on 17.01.2018 from the files of the respondent herein and quash the same.

W.P.No.3325/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the impugned order herein in TIN No.33983325537/2014-15, dated 14.12.2017 received on 17.01.2018 from the files of the respondent herein and quash the same.

W.P.No.3326/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the impugned order herein in TIN No.33983325537/2015-16, dated 14.12.2017 received on 17.01.2018 from the files of the respondent herein and quash the same.

For Petitioner : Ms.Aparna Nandakumar

For Respondents : 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 of the impugned orders dated 14.12.2017 in respect of the assessment years 2012-13, 2013-14, 2014-15 and 2015-16, dated 14.12.2017 received on 17.01.2018 on the file of the respondent and to quash the same.

3. The learned counsel appearing for the petitioner submitted that the petitioner had sent their replies to the respondent as early as on 29.12.2017, however, the respondent without considering the same, has passed the impugned orders. The learned counsel further submitted that since the replies sent by the petitioner were not considered by the respondent, the petitioner is put to prejudice and hardship. The learned counsel also submitted that the respondent may be directed to consider the petitioner's replies and decide the matter afresh after giving an opportunity of hearing to the petitioner.

4. Ms.Dhana Madhri, learned Government Advocate (Tax) appearing for the respondents submitted that since the impugned orders have been passed without considering the petitioner's replies, in the interest of justice, the impugned orders may be set aside and the respondents may be directed to consider the petitioner's replies and decide the matter afresh.

5. Having regard to the submissions made by the learned counsel on either side, since the respondent has passed the impugned orders dated 14.12.2017 without considering the petitioner's replies, I am of the view that the impugned orders passed by the respondent should be set aside and the matter should be remitted back to the respondent for fresh consideration. Accordingly, I set aside the impugned orders dated 14.12.2017 passed by the respondent in respect of the assessment years 2012-13, 2013-14, 2014-15 and 2015-16 respectively and remand the matter back to the respondent for fresh consideration. The respondent is directed to consider the petitioner's replies dated 29.12.2017 and pass orders, on merits

and in accordance with law, after giving an opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

rj

To

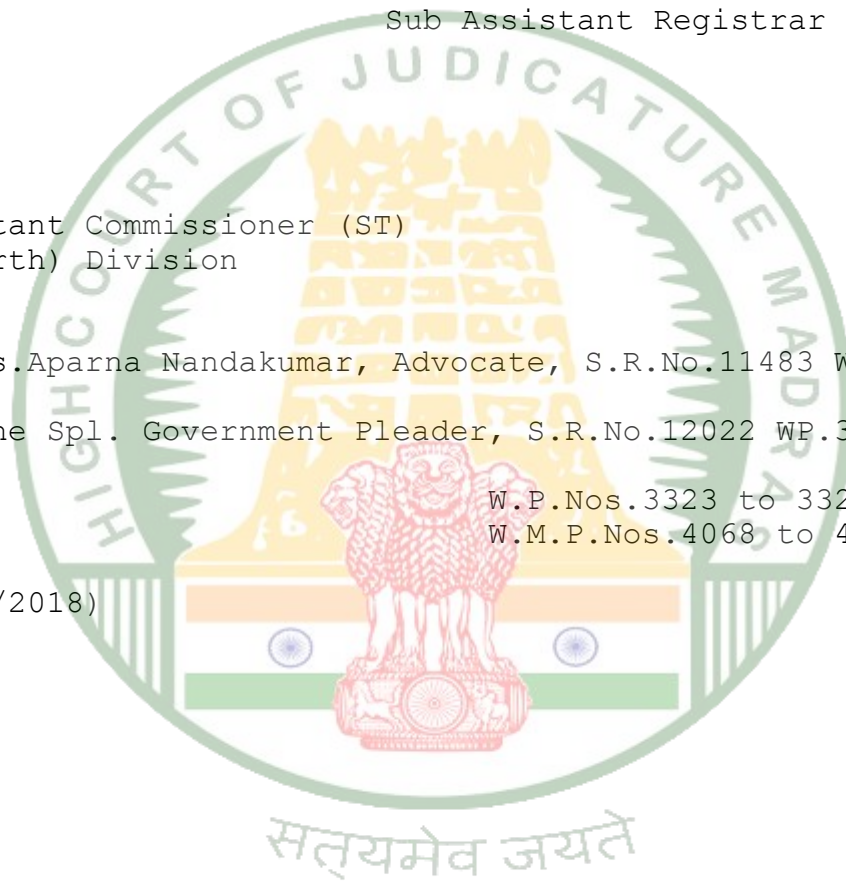
The Assistant Commissioner (ST)
Hosur (North) Division
Hosur

+1cc to Ms.Aparna Nandakumar, Advocate, S.R.No.11483 WP.3323/18

+1cc to the Spl. Government Pleader, S.R.No.12022 WP.3323/18

W.P.Nos.3323 to 3326 of 2018 &
W.M.P.Nos.4068 to 4071 of 2018

NRK(CO)
RRK(16/02/2018)



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