

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.6269 to 6272 of 2018 &
W.M.P.Nos.7758 to 7761 of 2018

M/s.Falcon Automotive India Private Limited
Represented by its Managing Director
Mr.N.Venukumar
Old No.L8, New No.L45
Opposite to Wavin Bus Stop
8th Street, Sidco Industrial Estate
Ambattur, Chennai- 600 058

... Petitioner in all W.Ps

vs.

1.The Assistant Commissioner(CT)
Sriperumbudur Assessment Circle
Varadharajapuram, Chennai.

2.The Commercial Tax Officer
Sriperumbudur Assessment Circle
Varadharajapuram, Chennai.

3.The Deputy Commissioner (CT)
Enforcement (South)
PAPJM Building
Chennai - 600 006

... Respondent in all W.Ps

W.P.No.6269/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the 1st respondent in TIN/33921664930/2010-2011 and quash the impugned order dated 31.7.2017 as passed contrary to the principles of natural justice, against the principles of natural justice and further direct the 1st respondent to grant a fresh opportunity to the petitioner and pass orders in accordance with law.

W.P.No.6270/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the 1st respondent in TIN/33921664930/2013-2014 and quash the impugned order dated 31.7.2017 as passed contrary to the principles of natural justice, against the principles of natural justice and further

direct the 1st respondent to grant a fresh opportunity to the petitioner and pass orders in accordance with law.

W.P.No.6271/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the 1st respondent in TIN/33921664930/2014-2015 and quash the impugned order dated 31.7.2017 as passed contrary to the principles of natural justice, against the principles of natural justice and further direct the 1st respondent to grant a fresh opportunity to the petitioner and pass orders in accordance with law.

W.P.No.6272/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the 1st respondent in TIN/33921664930/2015-2016 and quash the impugned order dated 31.7.2017 as passed contrary to the principles of natural justice, against the principles of natural justice and further direct the 1st respondent to grant a fresh opportunity to the petitioner and pass orders in accordance with law.

For Petitioner : Mr.P.Rajkumar
For Respondent : Ms.Dhanamadhri
Government Advocate (T)

COMMON ORDER

Ms.Dhanamadhri, learned Government Advocate (Tax), takes notice for the respondents. 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 Certiorarified Mandamus to call for the impugned proceedings of the 1st respondent dated 31.07.2017 in respect of the assessment years 2010-11, 2013-14, 2014-15 and 2015-16 and to quash the same as passed contrary to the principles of natural justice and further direct the 1st respondent to grant fresh opportunity to the petitioner.

3. The learned counsel appearing for the petitioner submitted that the 1st respondent has passed the impugned order without giving an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice.

4. Ms.Dhanamadhri, learned Government Advocate (Tax), appearing for the respondents submitted that since opportunity of personal hearing was not granted to the petitioner, the impugned orders may be set aside and the matters may remitted

back to the 1st respondent for fresh consideration.

5. In view of 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 aside. Accordingly, the impugned orders dated 31.07.2017 are set aside and the matters are remitted back to the 1st respondent for fresh consideration and the 1st 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 III)

//True copy//

Sub Assistant Registrar

Rj

To

1.The Assistant Commissioner(CT)
Sriperumbudur Assessment Circle
Varadharajapuram, Chennai.

2.The Commercial Tax Officer
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NM(CO)
GN(03/04/2018)