IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2018

CORAM

THE HONOURABLE Mr.JUSTICE M.DURAISWAMY

W.P.Nos.7286 to 7289 of 2018 &
W.M.P.Nos.9053 to 9060 of 2018

M/s.Sri Nithyalakshmi & Co.
Rep. by its Proprietor - K.Subramani
N.68, Thanthai Periyar Nagar 4th Street
Sowripalayam
Coimbatore - 641 028
Coimbatore District ... Petitioner in all WPs

v.

The State Tax Officer
Singanallur Circle
Coimbatore
Coimbatore District ... Respondent in all WPs

W.P.No. 7286 of 2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in its impugned proceedings made in TIN:33451824123/2012-13, dated 06.03.2018 and the consequential order in TIN:33451824123/2012-13, dated 21.03.2018, quash the same as illegal and arbitrary.

W.P.No. 7287 of 2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in its impugned proceedings made in TIN:33451824123/2013-14, dated 06.03.2018 and the consequential order in TIN:33451824123/2013-14, dated 21.03.2018, quash the same as illegal and arbitrary.

W.P.No. 7288 of 2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in its impugned proceedings made in TIN:33451824123/2014-15, dated 06.03.2018 and the consequential order in TIN:33451824123/2014-15, dated 21.03.2018, quash the same as illegal and arbitrary.

W.P.No. 7289 of 2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in its impugned proceedings made in TIN:33451824123/2015-16, dated 06.03.2018 and the consequential order in TIN:33451824123/2015-16, dated 21.03.2018, quash the same as illegal and arbitrary.

For Petitioner : Ms.R.Hemalatha, in all WPs

For Respondent : Ms.G.Dhanamadhri
Govt. Advocate (T)
in all WPs

COMMON ORDER

Ms.G.Dhanamadhri, 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 in its impugned proceedings dated 06.03.2018 for the assessment years 2012-13, 2013-14, 2014-15 and 2015-16, the consequential orders dated 21.03.2018 and to quash the same.

3. Ms.R.Hemalatha, learned counsel appearing for the petitioner submitted that since the petitioner had not filed their objections before the respondent, the respondent has passed the impugned orders. Hence, an opportunity may be given to the petitioner to file their objections before the respondent. Further, the learned counsel submitted that in view of the judgment of this court reported in 2013 59 VST 256 (Mad ) [Jinsasan Distributors v. Commercial Tax Officer (CT), Chintadripet Assessment Circle, Chennai] the relief should have been granted to the petitioner, however, the said judgment was not taken into consideration by the respondent while passing the impugned orders.

4. Ms. G.Dhanamadhri, learned Government Advocate (Tax) appearing for the respondent submitted that since the petitioner has not filed their objections, an opportunity may be given to the petitioner to file their objections and the respondent may be directed to decide the matter afresh considering the judgment reported in 2013 59 VST 256 (Mad ) [cited supra].

5. In view of the submissions made by the learned counsel on either side, since the petitioner has not filed their objections before the respondent, I am of the view that in the interest of justice, the petitioner can be given an opportunity

to file their objections before the respondent. Accordingly, the impugned orders dated 06.03.2018 and the consequential orders dated 21.03.2018 are set aside and the matters are remitted back to the respondent for fresh consideration. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the respondent is directed to decide the matter afresh, considering the judgment reported in 2013 59 VST 256 (Mad ) [cited supra] and pass orders, on merits and in accordance with law, after affording due 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 VII)

//True Copy//

Sub Assistant Registrar

Rj

To

The State Tax Officer
Singanallur Circle
Coimbatore
Coimbatore District

+4ccs to Ms.R.Hemalatha, Advocate, S.R.No.24562
+1cc to the Special Government Pleader, S.R.No.24381

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KK(CO)
CS/11/04/18