

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.7299 to 7303 of 2018 &
W.M.P.Nos.9071 to 9075 of 2018

Tvl.Sree Saravana Electricals
Represented by its Proprietor
Near GRT, NH-7
Krishnagiri Main Road
Hosur

..Petitioner in all W.Ps

v.

The Assistant Commissioner
Hosur (North)
Hosur

..Respondent in all W.Ps

W.P.No.7299/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order in TIN 33323363439/2009-10, dated 16.02.2018 and quash the same.

W.P.No.7300/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order in TIN 33323363439/2010-11, dated 16.02.2018 and quash the same.

W.P.No.7301/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order in TIN 33323363439/2012-13, dated 16.02.2018 and quash the same.

W.P.No.7302/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order in TIN 33323363439/2013-14, dated 16.02.2018 and quash the same.

W.P.No.7303/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order in TIN 33323363439/2014-15, dated 16.02.2018 and quash the same.

For Petitioner in : Mr.Adhithya Reddy
all WPs.

For Respondent in : Ms. G.Dhanamadhri
all WPs. Government Advocate (Tax)

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 dated 16.02.2018 for the assessment years 2009-10, 2010-11, 2012-13, 2013-14 and 2014-15 and to quash the same.

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

4. Ms. G.Dhanamadhri, learned Government Advocate (Tax), 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 respondent may be directed to decide the matter afresh. .

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 aside solely on that ground. Accordingly, the impugned orders dated 16.02.2018 are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, 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.

WEB COPY

Sd/-
Assistant Registrar(CCC)

//True Copy//

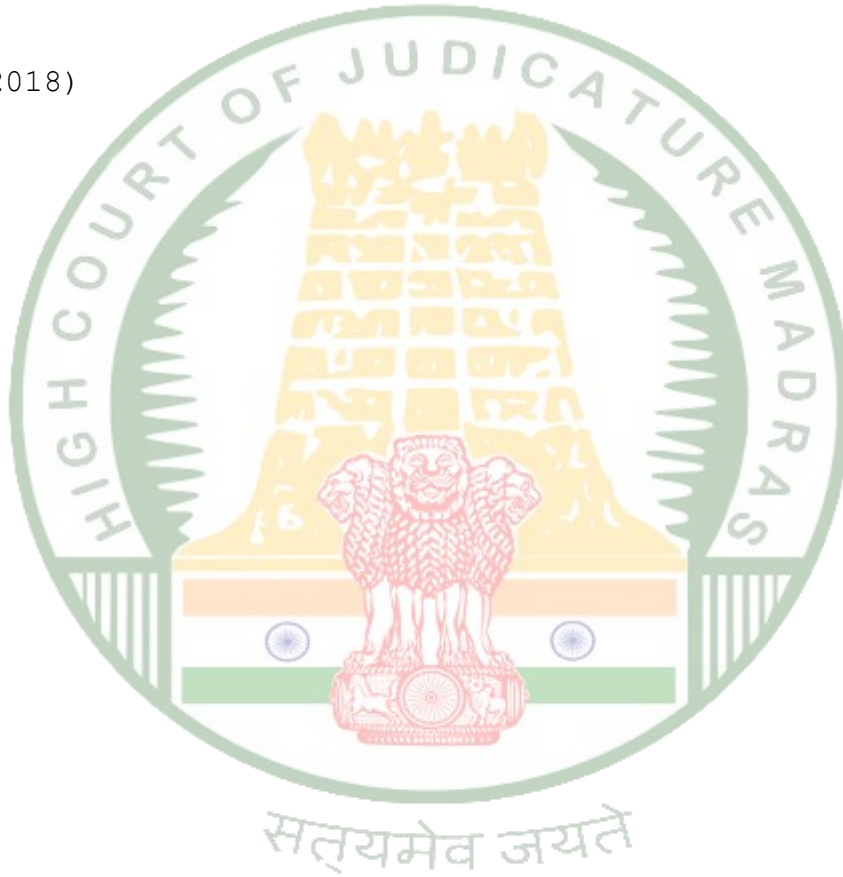
Sub Assistant Registrar

To
The Assistant Commissioner
Hosur (North)
Hosur.

+ 1 cc to Special Government Pleader Sr.24380

W.P.Nos.7299 to 7303 of 2018 &
W.M.P.Nos.9071 to 9075 of 2018

SSI (CO)
EU(17/04/2018)



WEB COPY