IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.02.2018
CORAM
THE HONOURABLE Mr. JUSTICE M.DURAISWAMY
W.P.Nos.4450 & 4451 of 2018 &
W.M.P.Nos.5462 to 5465 of 2018

M/s.Jupiter Enterprises
Represented by its Proprietor
Prashant Shah
214B, Sidco Industrial Estate
Thirumudivakkam
Chennai - 44.
.. Petitioner in both W.Ps

v.

The Commercial Tax Officer (ST)
Thirumudivakkam Circle
22 & 23, Sripuram 2nd Street
Chennai - 44 .. Respondent in both W.Ps

W.P.No.4450/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN 33460890444/2013-14, dated 30.09.2015, quash the same and direct the respondent to pass appropriate orders on the petition dated 27.04.2017.

W.P.No.4451/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN 33460890444/2014-15, dated 30.09.2015, quash the same and direct the respondent to pass appropriate orders on the petition dated 27.04.2017.

For Petitioner : Mr.R.Kumar

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

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 Certiorarified Mandamus to call for the records of the respondent dated 30.09.2015 in respect of the assessment years 2013-14 and 2014-15, to quash the same and

direct the respondent to pass appropriate orders on the petitions dated 27.04.2017.

3. It is the case of the petitioner that the respondent has passed the impugned orders without giving an opportunity of hearing to the petitioner to file their reply.

4. The learned counsel appearing for the petitioner submitted that an opportunity may be given to the petitioner to file their reply on payment of 25% of the disputed tax made by the respondent.

5. Ms. G.Dhanamadhri, learned Government Advocate (Tax) appearing for the respondent submitted that on payment of 25% of the tax liability made by the respondent, the petitioner may be given an opportunity to file their objections and on filing their objections, the respondent may be directed re-do the assessment.

6. Having regard to the submissions made by the learned counsel on either side, I direct the petitioner to pay the 25% of the disputed tax within a period of two weeks from the date of receipt of a copy of this order and on payment of the 25% of the disputed tax, the impugned orders dated 30.09.2015 for the assessment years 2013-14 and 2014-15 are set aside and the matters are remitted back to the respondent for fresh consideration. The petitioner is directed to file their objections before the respondent within a period of two weeks from the date of payment of 25% of the disputed tax and on filing the objections, the respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving 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 V)

//True Copy//

Sub Assistant Registrar

Speaking Order/Non Speaking Order

Rj

To

The Commercial Tax Officer (ST)
Thirumudivakkam Circle
22 & 23, Sripuram 2nd Street
Chennai - 44

+1cc to Special Government Pleader SR.no.15234
+1cc to Mr.R.Kumar, Advocate Sr.No.15470

sm:9.3.2018

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