IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.3548, 3549 & 3627 of 2018 &
W.M.P.Nos.4349, 4350 & 4458 of 2018

Tvl. Dhanam
Represented by is Proprietor Mr.T.Darjwin
24/A4,
Shanthi Nagar
Near Vinayakar Kovil
Hosur - 635 109 ... Petitioner in all W.Ps

vs.

The State Tax Officer (CT)
Hosur (South)
Hosur .. Respondent in all W.Ps

W.P.No.3548/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the order dated 22.11.2017 in TIN 33213365100/2010-2011 passed by the respondent and quash the same.

W.P.No.3549/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the order dated 22.11.2017 in TIN 33213365100/2012-2013 passed by the respondent and quash the same.

W.P.No.3627/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the order dated 22.11.2017 in TIN 33213365100/2013-2014 passed by the respondent and quash the same.

For Petitioner : Mr.Adidhya Reddy
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 22.11.2017 for the assessment years 2010-11, 2012-2013 and 2013-2014 respectively passed by the respondent and to quash the same.

3. It is the case of the petitioner that the respondent had passed the impugned orders dated 22.11.2017, without considering the objections filed by the petitioner. It is also brought to the notice of this Court that the petitioner had approached this Court earlier in W.P.Nos.8407 to 8410 of 2017 and this court had allowed the writ petitions and remanded the matters back to the respondent for fresh consideration after considering the objections filed by the petitioner and also giving due opportunity of personal hearing to the petitioner.

4. Ms.Dhana Madhri, learned Government Advocate (Tax) appearing for the respondent submitted that prior to the filing of the Writ Petitions in W.P.Nos.8407 to 8410 of 2017, the petitioner has also filed Writ Petitions in W.P.Nos.3736 to 3739 of 2015 and that the present writ petitions are third round of litigation filed by the petitioner. The learned Government Advocate further submitted that though the petitioner has submitted his objections before the respondent, he has not appeared for the personal hearing as directed by this Court in W.P.Nos.8407 to 8410 of 2017. Hence, the respondent has passed the impugned orders.

5. The learned counsel appearing for the petitioner submitted that the petitioner had submitted their objections before the respondent, however, without considering the same, the respondent had passed the impugned orders. The learned counsel further submitted that the petitioner does not require any personal hearing and that the respondent may be directed to pass orders afresh, after considering the objections filed by them. The learned counsel also submitted that the petitioner shall not approach this Court in future on the ground that the petitioner was not given an opportunity of personal hearing by the respondent.

6. Recording the submissions made by the learned counsel for the petitioner, since the respondent has passed the impugned orders without considering the objections filed by the petitioner, the impugned orders dated 22.11.2017 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 considering the objections filed by the petitioner. Since the petitioner has stated that they do not want any personal hearing, the respondent is at liberty to decide the matter without giving any 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 IV)

//True copy//

Sub Assistant Registrar

Rj

To

The State Tax Officer (CT)
Hosur (South)
Hosur

+1cc to Mr.Adithya reddy, Advocate SR.No.12454
+1cc to Special Government Pleader SR.No.12903

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RR(CO)
GN(01/03/2018)