IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:19.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.3608 & 3609 of 2018 &

W.M.P.Nos.4436 & 4437 of 2018

M/s.Dha Dha Agro Service
Rep. by its Partner S.Md.Shahavar
No.4, Big Mosque
Then Mathathi Street
Tiruvannamalai
Tiruvannamalai District .. Petitioner in both WPs

v.

Commercial Tax Officer [FAC]
Tiruvannamalai II Circle
Tiruvannamalai
Tiruvannamalai District .. Respondent in both WPs

W.P.No.3608/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33934660624/2010-11, dated 18.01.2018 and quash the same.

W.P.No.3609/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33934660624/2013-14, dated 18.01.2018 and quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : 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 on the file of the respondent dated 18.01.2018 for the assessment

years 2010-11 and 2013-14 and to quash the same.

3. The learned counsel appearing for the petitioner submitted that the respondent had passed the impugned orders without considering the objections filed by the petitioner dated 20.04.2017 for the year 2013-14 and dated 01.07.2017 for the assessment year 2010-11. Hence, the impugned orders are liable to be set aside.

4. Ms.Dhana Madhri, learned Government Advocate (Tax) appearing for the respondent submitted that the respondent may be directed to re-do the assessment after considering the objections filed by the petitioner.

5. On a perusal of the impugned orders passed by the respondent it is clear that the respondent has passed the impugned orders without considering the objections filed by the petitioners and on that ground alone the impugned orders are liable to be set aside. Accordingly, impugned orders dated 18.01.2018 are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to re-do the assessment, after considering the objections filed by the petitioner dated 20.04.2017 and 01.07.2017 and decide the matter afresh, on merits and in accordance with law, after giving an 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

// True Copy //

Sub Assistant Registrar

To
The Commercial Tax Officer [FAC]
Tiruvannamalai II Circle
Tiruvannamalai, Tiruvannamalai District

+ 1 cc to M/s.R.Hemalatha, Advocate Sr.No.12626
+ 1 cc to The Government Pleader Sr.No.12906
+ 1 cc to M/s.R.Hemalatha, Advocate Sr.No.12626(09.03.2018)

W.P.Nos.3608 & 3609 of 2018 &
W.M.P.Nos.4436 & 4437 of 2018

CO(SJ)

RRI 05/03/2018