

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAI SWAMY

W.P.Nos.6698 to 6703 of 2018
and W.M.P.Nos.8322 to 8333 of 2018

Tvl.Ply Centre,
rep by its Proprietor Manik Chand Pugalia,
No.4, Krishnaswamy Road,
Coimbatore - 641 002. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
R.S.Puram (East) Circle,
Coimbatore - 2. ... Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari calling for the records of the respondent in the impugned proceedings in TIN/33361943531/2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 dated 08.02.2018 received by the petitioner on 10.02.2018 and quash the same.

For Petitioner : Mr.K.R.Krishnan
(in all W.Ps)

For Respondent : Mrs.G.Dhanamadhri,
(in all W.Ps) Government Advocate (Tax)

C O M M O N O R D E R

By consent, the Writ Petitions are taken up for final disposal at the admission stage itself.

2.The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent dated 08.02.2018 in respect of the assessment years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 and to quash the same.

3.It is the case of the petitioner that though the petitioner has submitted their objections before the respondent, the respondent has not given an opportunity of personal hearing to the petitioner. That apart, the respondent has not even

considered the objections raised by the petitioner in the impugned orders. The learned counsel appearing for the petitioner submitted that since there is violation of principles of natural justice, the impugned orders are liable to be set aside.

4.Mrs.G.Dhanamadhri, learned Government Advocate taking notice for the respondent submitted that since the respondent has not given an opportunity of personal hearing to the petitioner, the impugned orders may be set aside and the matter may be remitted back to the respondent for fresh consideration.

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. Accordingly, the same are set aside and the matter is 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.

6.With these observations, the Writ Petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

va

To

The Assistant Commissioner (CT),
R.S.Puram (East) Circle,
Coimbatore - 2.

+1cc to Mr.K.R.Krishnan, Advocate, S.R.No.22107

+1cc to the Government Pleader, S.R.No.22999

W.P.Nos.6698 to 6703 of 2018
and W.M.P.Nos.8322 to 8333 of 2018

NMI (CO)
RRK(27/03/2018)