

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2018

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

WP.Nos.6952 to 6955 of 2018
and WMP.Nos.8605 to 8608 of 2018

MI Steel Processing India Pvt. Ltd.,
rep. by its Managing Director Mr.Makoto Katsuno,
SF.No.16/6A&6B, Oragadam-Wallajabad High Road,
Varanavasi Village,
Wallajabad,
Kancheepuram District - 631 064. ... Petitioner

Versus

The Assistant Commissioner (ST),
Kancheepuram Circle,
Kancheepuram - 631 502. ... Respondent

Writ petitions filed under Article 226 of the Constitution of India praying for a writ of certiorari, calling for the records relating to Assessment Order TIN No.33111644181/2016-17 (W.P.No.6952/2018); Assessment Order TIN No.33111644181/2015-16 (W.P.No.6953/2018); Assessment Order TIN No.33111644181/2014-15 (W.P.No.6954/2018) and Assessment Order TIN No.33111644181/2013-14 (W.P.No.6955/2018), dated 22.2.2018 passed by the respondent and quash the same.

For Petitioner :Mr.Joseph Prabakar

For Respondents :Mr.M.Hariharan
Addl. G.P. (T)

COMMON ORDER

The petitioner has filed the above writ petitions to issue a writ of certiorari to call for the records relating to the impugned orders dated 22.2.2018 for the assessment years 2013-14; 2014-15; 2015-16 and 2016-17 and quash the same.

2. Mr.Joseph Prabakar, learned counsel appearing for the petitioner submitted that the respondent had passed the impugned orders without giving an opportunity of personal hearing to the petitioner and without considering objections filed by the petitioner, which are violative of principles of natural justice.

3. Mr.M.Hariharan, learned Additional Government Pleader (T), taking notice on behalf of the respondent, submitted that since the respondent had passed the impugned orders without giving an opportunity of personal hearing, the impugned orders may be set aside and the matters may be remitted back to the respondent for fresh consideration.

4. In view of the submissions made by the learned counsel appearing on either side, since the petitioner was not given an opportunity of personal hearing, which is violative of the principles of natural justice, the impugned orders are liable to be set aside. Accordingly, the impugned orders are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to decide the matters, after due opportunity of personal hearing and also after considering the objections filed by the petitioner, on merits and in accordance with law, as expeditiously as possible.

5. With these observations, the writ petition is allowed. No costs. Consequently, WMP.Nos.8605 to 8608 of 2018 are closed.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (ST),
Kancheepuram Circle,
Kancheepuram - 631 502

+1 CC to Spl. Govt. Pleader sr 23455.

+1 CC to Mr. Joseph, Advocate sr 23147

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AD(CO)
SP(09/04/2018)