

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2018

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

WP.No.6971 of 2018  
and WMP.No.8623 of 2018

Divyaansh Steel,  
rep. by its Proprietor Sanjay Agarwal,  
2/456-A2, MCM Complex,  
Avalapalli Road,  
Hosur. .. Petitioner

Versus

The Assistant Commissioner (CT),  
Hosur (North) Circle,  
Hosur. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for a writ of certiorari, calling for the records of the respondent in TIN 33903324320/2010-11, dated 30.6.2016, quash the same.

For Petitioner : Mr.R.Kumar

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

ORDER

The petitioner has filed the above writ petition to issue a writ of certiorari to call for the records of the respondent dated 30.6.2017 for the assessment year 2010-2011.

2. Mr.R.Kumar, learned counsel appearing for the petitioner submitted that the respondent had passed the impugned order dated 30.6.2017 even without issuing any notice to the petitioner and without giving an opportunity of personal hearing.

3. Mr.M.Hariharan, learned Additional Government Pleader (CT), taking notice on behalf of the respondent, submitted that since no notice was given to the petitioner, the impugned order may be set aside and the matter 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 respondent had passed the impugned order even without giving any notice and opportunity of personal hearing which are violative of the principles of natural justice, the impugned order dated 30.6.2017 is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to issue notice to the petitioner and after receiving objections from the petitioner and also giving due opportunity of personal hearing, decide the matter afresh, on merits and in accordance with law, as expeditiously as possible.

5. With these observations, the writ petition is allowed. No costs. Consequently, WMP.No.8623 of 2018 is closed.

Sd/-  
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),  
Hosur (North) Circle,  
Hosur.

+1cc to Mr.R.Kumar, Advocate, S.R.No.22903

+1cc to the Government Pleader, S.R.No.23756

सत्यमेव जयते

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RRK(16/04/2018)

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