IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5998 of 2018 &
W.M.P.No.7379 of 2018

C.Samssudeen .. Petitioner

v.

The State Tax Officer
Gudalur Circle. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN-33512580884/2014-15 and quash the order dated 01.02.2018.

For Petitioner : Ms.Hema Murali Krishnan

For Respondent : Ms.Dhanamadhri
Government Advocate (T)

ORDER

Ms.Dhanamadhri, learned Government Advocate (Tax), takes notice for the respondent. By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the respondent dated 01.02.2018 and to quash the same.

3. Ms.Hema Murali Krishnan, learned counsel appearing for the petitioner submitted that the impugned order is liable to be set aside solely on the ground that the impugned order is not in consonance with the notice dated 12.01.2018.

4. On a perusal of the notice dated 12.01.2017, it is clear that the respondent had included so many things that were not mentioned in the impugned order dated 01.02.2018 . The

impugned order is not in consonance with the notice dated 12.01.2018. The respondent should have issued the notice incorporating all the issues raised against the petitioner and should have passed the order in accordance with law, after obtaining reply from the petitioner. Since the impugned order dated 01.02.2018 is not in consonance with the notice dated 12.01.2018, the same is liable to be set aside. Accordingly, the impugned order dated 01.02.2018 is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to issue fresh notice to the petitioner, within a period of two weeks from the date of receipt of a copy of this order and the petitioner is at liberty to give reply to the notice to be issued by the respondent. After giving due opportunity of personal hearing to the petitioner, the respondent is directed to decide the matter afresh, on merits and in accordance with law.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

Rj

To

1. The State Tax Officer
Gudalur Circle.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.20020
+1cc to the Special Government Pleader, S.R.No.20717

W.P.No.5998 of 2018 &
W.M.P.No.7379 of 2018

LRS(CO)
CS/04/04/18