

In the High Court of Judicature at Madras

Dated : 26.6.2018

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.15637 of 2018 & WMP.No.18574 of 2018

M/s.Ragam Traders & Gifts,
rep.by its Authorized Signatory
K.Mansoor

...Petitioner

vs

The Assistant Commissioner (ST),
Pollachi Rural Assessment Circle,
Pollachi-642001.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in TIN 33802280364/2013-14 dated 14.5.2018 and quash the same as being arbitrary, unreasonable and violative of principles of natural justice.

For Petitioner : Mr.V.Sundareswaran
For Respondent : Mr.V.Haribabu, AGP

ORDER

Mr.V.Haribabu, learned Additional Government Pleader accepts notice for the respondent. Heard both. In the light of the glaring error, which is apparent on the face of the impugned order, the writ petition itself is taken up for final disposal.

2. Though the person, who has sworn to the affidavit filed in support of this writ petition, is the legal heir of one Mr.M.Kamaludeen, who was the proprietor of the petitioner, he filed the objections dated NIL stating that his father was no more, that his father passed away on 30.7.2013 and that the legal heir surrendered the licence on 21.5.2014. It was also pointed out that they had shown all the purchases and sales in Form I-1 returns and requested the same to be verified and the proposal to be dropped. It was further pointed out that the delay in surrendering the registration certificate may be condoned, that no import and export licence has been obtained by them and that there is no tax due.

3. However, the respondent did not consider the aspect that the proprietor of the petitioner is no more nor there has been

any discussion as to the objections filed by the son of the proprietor of the petitioner, though it has been mentioned in the impugned order. This Court finds that the impugned order is an outcome of total non application of mind on the part of the respondent and this is sufficient to set aside the same.

4. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remanded to the respondent for a fresh consideration. The respondent is directed to afford an opportunity of personal hearing to the petitioner, take note of the documents produced by the petitioner and redo the assessment in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (ST), Pollachi Rural Assessment
Circle,
Pollachi-642001.

+1cc to Mr.V.Sundareswaran, Advocate Sr.No.41054
+1cc to Government Pleader Sr.No.41016

JP(CO)
sm:5.7.2018

WP.No.15637 of 2018&
WMP.No.18574 of 2018

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