



IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 10.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.12352 of 2011
& MP.No.1 of 2011

M/s.Nellai Agro Food Products,
Rep. by its Proprietor,
No.117, Suryanarayana Street,
Royapuram, Chennai-13.

...Petitioner

Vs

The Assistant commissioner (CT),
Royapuram Assessment Circle,
Chennai.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, call for the impugned proceedings of the respondent in T/1181934/2005-2006 dated 30.03.2011 and quash the same as passed violating the principles of natural justice and further direct the respondent to pass a fresh assessment order after granting reasonable opportunity to the petitioner to file documents in support of its contention and also further objections.

For Petitioner : Mr.KP.Rajkumar

For Respondent : Mrs.Dhanamadhri,
Govt. Advocate

O R D E R

The findings of the assessment authority that the dealers had availed reasonable and sufficient opportunities and therefore, further time need not be allowed, cannot be strictly found fault with.

2. Nevertheless, it is the submission of the learned counsel for the petitioner that the impugned order came to be passed after a period of one year from the date of the original objections and if another opportunity is given to them to substantiate their case, they would be satisfied. Taking a liberal view in the matter, the matter is remanded back to the



respondent herein, for a fresh consideration after giving sufficient opportunity of personal hearing to the petitioner herein.

3. It is made clear that, the petitioner is at liberty to give their additional objections within a period of 15 days from the date of receipt of a copy of this order. On such additional objections being raised, if any, the respondent herein shall consider the same after giving an opportunity of personal hearing to the petitioner and pass final orders, within a period of 12 weeks there from.

4. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Pkn.

To

The Assistant commissioner (CT),
Royapuram Assessment Circle,
Chennai.

+1cc to the Special Government Pleader Sr.59381
+1cc to Mr.P.Rajkumar, Advocate Sr.58273

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srg 08/08/2019