



WEB COPY

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 10.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.10743 of 2010

and

M.P.No.1 of 2010

Tvl.Dheepalakshmi Motors,
Rep. by its Managing Partner,
S.Thangavelu,
64, Harrington Road,
Shenoy Nagar,
Chennai - 600030.

...Petitioner

Vs

The Commercial Tax Officer,
Now Re-designated as Assistant
Commissioner (CT),
Amaindakarai Assessment Circle,
Kuralagam Annexe,
Chennai - 600108.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TNGST.1023642/03-04 dated 15.10.2009 and Serial No.12 of the circular and guidelines issued by the Special Commissioner and Commissioner of Commercial Taxes in Acts.Cell. VI/13234/2001 dated 20.04.2001 and further direct the respondent to pass order afresh in accordance with law after grant of enquiry and opportunity.

For Petitioner : Mr.R.Senniappan

For Respondent : Mrs.Dhanamadhri, GA

O R D E R

The order of assessment for the year 2003-2004 has been predominantly challenged in the present writ petition, on the



ground that no opportunity was extended to the petitioner to put forth his objections, during the course of the assessment proceedings.

2. On a perusal of the assessment order, the same does not reflect to the effect that the petitioner was granted with an opportunity to put forth his objections. Such an act could be in violation of the provisions of the TNGST Act as well as the principles of natural justice. On this short ground, the assessment order is liable to be set aside.

3. In the light of the above observations, the impugned assessment order of the respondent in TNGST.1023642/03-04, dated 15.10.2009, is set aside and the matter is remanded back to the respondent herein for a fresh consideration, after giving due opportunity of personal hearing to the petitioner herein. The respondent herein shall endeavor to complete the assessment proceedings and pass final orders, as expeditiously as possible.

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

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

hvk

To

The Commercial Tax Officer,
Now Re-designated as Assistant Commissioner (CT),
Amaidakarai Assessment Circle,
Kuralagam Annexe,
Chennai - 600108.

+1cc to Special Government Pleader(Taxes) sr.59384

+1cc to Mr.R.Senniappan, Advocate sr.57927

W.P.No.10743 of 2010
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ca(co)
nr 20/08/2019