

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2019

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 24786 to 24788 of 2015
and

M.P. Nos. 1, 1, 1 of 2015

Indian Oil Corporation Limited,
(Represented by its Senior Manager (Finance)/TNSO
J.Boominathan)
No.139, Nungambakkam High Road,
Chennai - 600 034. Petitioner in all W.Ps

Vs

1. The Deputy Commissioner (CT) (FAC)-IV,
Large Taxpayers Unit,
5th Floor, Dugar Towers,
No.34, Marshalls Road,
Egmore, Chennai - 8.

2. The Commissioner of Service Tax,
Newry Tower, 12th Main Road,
Plot No.2054, 1st Block,
Anna Nagar, Chennai - 600 040.

.... Respondents in all W.Ps

Prayer in W.P. No. 24786 of 2015: Petition filed under
Article 226 of the Constitution of India to issue a Writ of
Certiorari, calling for the records on the file of the
Respondents herein in TIN:33270460111/2011-2012 dated
17.06.2015 quashing the same.

Prayer in W.P. No. 24787 of 2015: Petition filed under
Article 226 of the Constitution of India to issue a Writ of
Certiorari, calling for the records on the file of the
Respondents herein in TIN:33270460111/2012-2013 dated
17.06.2015 quashing the same.

Prayer in W.P. No. 24788 of 2015: Petition filed under
Article 226 of the Constitution of India to issue a Writ of
Certiorari, calling for the records on the file of the
Respondents herein in TIN:33270460111/2013-2014 dated
17.06.2015 quashing the same.

For Petitioner : Mr. N. Prasad
(in all W.Ps)

For Respondents : Mr. Mohammed Shaffiq
(in all W.Ps) Special Government Pleader

COMMON ORDER

These writ petitions have been filed by the Petitioner seeking for the issuance of Writ of Certiorari, to call for the records on the files of the Respondents in TIN Nos:33270460111/2011-2012, 33270460111/2012-2013, 33270460111/2013-2014 dated 17.06.2015 and quash the same.

2. By this common order, all of the three writ petitions are being disposed of. The impugned order is of dated 17.06.2015 have been passed by the First Respondent without following the principles of natural justice. Though the Show Cause Notices dated 02.12.2014 were issued to the Petitioner for the respective Assessment Years (2011-2012, 2012-2013 & 2013-2014) and replies were filed, the orders have been passed by the First Respondent without affording of an opportunity being heard.

3. In these circumstances, I find there is a gross violation of principles of natural justice and therefore the impugned orders are liable to be quashed. Therefore the impugned orders are quashed. Since the demand pertains to the Assessment Years 2011-2012, 2012-2013 & 2013-2014, the First Respondent is directed to pass speaking order for all these three Assessment Years within a period of three months from the date of receipt of a copy of this order. It is needless to state that such orders shall be passed after hearing the Petitioner. The Petitioner is entitled to make additional submissions if any.

4. These Writ Petitions stands disposed of by way of remand. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

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+1cc to Mr.N.Inbanthan , Advocate SR.No. 104260

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and

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