IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 03.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.1827 & 1828 of 2016
and
W.M.P.Nos.1597 & 1598 of 2016

M/s.Indure Private Limited,
Rep. by its Authorised Signatory,
Mr.Afsal Sultan,
No.3-J, 22-A, Cathedral Road,
Chennai - 600086.
Now at NTPC Tamilnadu Energy Co.Ltd.,
Vallur Thermal Power Road,
Vellvoyalchavadi Post,
Ponneri Taluk, Chennai - 600103. ...Petitioner in all WPs

Vs

1. The Commercial Tax Officer,
   Mylapore Assessment Circle,
   No.46, Greenways Road,
   Chennai - 600028.

2. The Joint Commissioner (CT),
   Enforcement - II, PAPJM Buildings,
   Greams Road, Chennai - 600006. ...Respondents in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari to call for the records of the first respondent in TIN:33830702594/2007-08 and TIN:33830702594/2008-09 dated 19.11.2015 and quash the same.

For Petitioner : Mr.V.Sundareswaran
(in all WPs)

For Respondents : Mrs.G.Dhanamadhri, GA(T)
(in all WPs)

COMMON ORDER

One of the main grievance raised by the petitioner in these writ petitions is that they were not granted an opportunity by the second respondent while reversing the claim of input tax credit, which is in violation of the principles of natural justice.

2. According to the learned counsel for the petitioner, the second respondent herein had acted upon the instructions of his superiors without application of mind and therefore the learned counsel seeks for quashing of the impugned order.

3. In my view, if the petitioner is permitted to put forth his objections before the authorities, with a direction to them to re-consider the objections once again, the ends of justice would be secured. The impugned order also does not reveal that the second respondent had not considered the objections put forth by the petitioner herein. It is needless to point out that all objections and documents produced by the petitioner herein before the first respondent shall be duly considered at the time of passing final orders.

4. In the light of the above observations, the impugned orders dated 19.11.2015, on the file of the first respondent is set aside and the matter is remanded back to the first respondent, who shall consider the same afresh after giving due opportunities of personal hearing to the petitioner and pass appropriate orders. Such an exercise shall be completed within a period of 12 weeks from the date of receipt of copy of this order.

5. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True copy//

Sub Assistant Registrar

hvk

To
1. The Commercial Tax Officer,
Mylapore Assessment Circle,
No.46, Greenways Road,
Chennai - 600028.

2. The Joint Commissioner (CT),
Enforcement - II, PAPJM Buildings,
Greams Road, Chennai - 600006.

+2cc to Mr.V.Sundareswaran, Advocate SR.No.45063

+1cc to Special Government Pleader(Taxes), High Court, Madras SR.No.45475

W.P.Nos.1827 & 1828 of 2016
and
W.M.P.Nos.1597 & 1598 of 2016

CA(CO)
GMY(11/07/2019)