

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :24.02.2020

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.32277 to 32284 and 32359 to 32366 of 2015
and

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

M/s.Balaji Machine Works Pvt. Ltd.,
rep.by Mr.G.Velmurugan, Authorised signatory,
Site No.48, 49, Sri Subaganesh Industrial Estate,
Kuppepalayam-Post,
Kattampattty Village, Annur,
Coimbatore.

.. Petitioner in
W.Ps.Nos.32277 to 32280/2015
and 32359 to 32366 of 2015

M/S.Mantra Industries Limited,
S.F.No.249/1A, Kadathur,
Kattampatty village, Annur, Coimbatore,
reb.by its Authorised Signatory Anandakala

.. Petitioner in
W.P.Nos32281 to 32284/2015

vs

The Assistant Commissioner (CT),
Avinashi Assessment Circle,
Avinashi.

.. Respondent in all W.Ps.

Prayer in W.P.Nos.32277 to 32284 of 2015: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records comprised in impugned orders TIN.No. 3341-2122129/2009-10, CST.No.1025776/2011-12, TIN.No. 3341-2122129/2013-14, TIN.No. 3341-2122129/2014-15, TIN.No 3393-2084304/2013-14, TIN.No. 3393-2084304/2011-12, TIN.No.3393-2084304/2012-13 & TIN.No.3393-2084304/2014-15 respectively dated 03.08.2015 on the file of the respondent and quash the same, and consequently direct the respondent to pass appropriate orders after giving an opportunity of personal hearing and considering the representation.

Prayer in W.P.Nos.32359 to 32362 of 2015 & W.P.Nos.: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records comprised in impugned orders TIN.No.3341-2122129/2008-09, TIN.No.3341-2122129/2010-11, TIN.No.3341-2122129/2011-12 & TIN.No.3341-2122129/2012-13 respectively dated 03.08.2015 on the file of the respondent and quash the same, and consequently, direct the respondent to pass appropriate orders after issuing the notice and giving an opportunity of personal hearing and considering the representation.

Prayer in W.P.Nos.32363 to 32366 of 2015: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records comprised in impugned orders CST.No.1025776/2008-09, CST.No.1025776/2012-13, CST.No.1025776/2010-11 & CST.No.1025776/2009-10 respectively dated 03.08.2015 and rectification the orders CST.No.1025776/2008-09, CST.No.1025776/2012-13, CST.No.1025776/2010-11 & CST.No.1025776/2009-10 respectively dated 03.08.2015 on the file of the respondent and quash the same, and consequently direct the respondent to pass appropriate orders after giving an opportunity of personal hearing and considering the representation.

For Petitioner : Ms.D.Naveena
(In all W.Ps.)
For Respondent : Mr.G.Dhanamadhri
(In all W.P.s) Government Advocate

COMMON ORDER

Heard both sides and perused the materials available on record. By this common order, all the Writ Petitions are being disposed.

2. These writ petitions have been filed challenging the impugned orders dated 03.08.2015 passed by the respondent for various respective Assessment Years.

3.The learned counsel for the petitioner submitted that the respondent has not issued any notice to the petitioner and the respondent has also not given any opportunity of personal hearing before passing the impugned orders.

4. The learned counsel for the respondent submits that the notice has been served.

5. Considering the facts and circumstances of these cases, I am inclined to quash the impugned orders dated 03.08.2015 and remit the cases back to the respondent to pass speaking fresh orders after considering the representation of the petitioner within a period of three months from the date of receipt of a copy of this order. Before passing such orders, the respondent shall issue appropriate notice of hearing to the petitioner.

With the above directions, the Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

tta / jen

To
The Assistant Commissioner (CT),
Avinashi Assessment Circle,
Avinashi.

+1 cc to The Special Government Pleader(Taxes),sr no. 16404
+2 ccs to Mr.S.Durairaj, Advocate Sr.No.15892

W.P.Nos.32277 to 32284 and
32359 to 32366 of 2015
and

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

GJII (CO)
RMP (23/07/2020)

सत्यमेव जयते

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