



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.25065 & 25068 OF 2021

AND

W.M.P.NOS.26407 & 26409 OF 2021

(THROUGH VIDEO CONFERENCING)

M.Mohandoss

... Petitioner in both W.Ps

Vs

The State Tax Officer,
Arakkonam Assessment Circle,
No.103/A, Pandit Jawarharlal Nehru Street,
Arakkonam - 613 001.

... Respondent in both W.Ps

Prayer in W.P.No.25065 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus and call for the records pertaining to the impugned order dated 28.09.2021 bearing TIN No.33274301602/2014-2015 issued by the respondent and quash the same and further direct the respondent to pass appropriate order after providing an opportunity of personal hearing to the petitioner.

Prayer in W.P.No.25068 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus and call for the records pertaining to the impugned order dated 28.09.2021 bearing TIN No.33274301602/2015-2016 issued by the respondent and quash the same and further direct the respondent to pass appropriate order after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.G.Derrick Sam
(In both W.Ps)

For Respondent : Ms.Amirtha Dinakaran
(In both W.Ps) Government Advocate



COMMON ORDER

Ms.Amirtha Dinakaran, learned Government Advocate takes notice on behalf of the respondent.

WEB COPY

2. By this Common Order both the writ petitions are being disposed at the time of admission considering the fact that both the impugned orders are non-speaking orders and have been passed without affording an opportunity of personal hearing to the petitioner.

3. Therefore, the impugned orders in the respective writ petitions stand quashed and the case is remitted back to the respondent to pass speaking order after duly considering the reply/representation dated 20.09.2021 of the petitioner and after affording an opportunity of personal hearing to the petitioner.

4. Since the dispute pertains to the Assessment Years 2014-2015 and 2015-2016, the respondent is directed to consider the reply/representation of the petitioner and pass appropriate orders within a period of three months from the date of receipt of a copy of this order in accordance with law and on merits. The respondent shall fix the first date of personal hearing on 10th December 2021.

5. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

arb

To
The State Tax Officer,
Arakkonam Assessment Circle,
No.103/A, Pandit Jawarharlal Nehru Street,
Arakkonam - 613 001.

W.P.Nos.25065 & 25068 of 2021
and

W.M.P.Nos.26407 & 26409 of 2021

VBM(CO)
RLP(08/12/2021)