

**(2012) 10 MAD CK 0123**

**In the Madras High Court**

**Case No :** Writ Petition No. 25799 of 2012 and M.P. No. 1 of 2012

ASO Computers (P) Ltd.

APPELLANT

Vs

The Assistant Commissioner (CT) FAC, Chepauk Assessment  
Circle, No. 621, Sire Mansion, Chennai-6

RESPONDENT

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**Date of Decision :** 01-10-2012

**Acts Referred:**

**Citation :** (2012) 10 MAD CK 0123

**Hon'ble Judges :** M. Jaichandren, J

**Bench :** Single Bench

**Advocate :** N. Murali, for the Appellant; S. Kanmani Annamalai, Government Advocate (T), for the Respondent

**Final Decision :** Dismissed

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## **Judgement**

Honourable Mr. Justice M. Jaichandren

1. Heard the learned counsel appearing for the petitioner and the learned Government Advocate for taxes, appearing on behalf of the respondent. By consent of both the parties, the writ petition is taken up for final disposal.

2. Learned counsel appearing on behalf of the petitioner had submitted that the respondent had issued a notice, on 3.9.2012, which had been served on the petitioner, on 4.9.2012. By the notice dated 3.9.2012, the respondent had fixed the date of hearing, with regard to the cancellation of registration of the petitioner. The date for hearing was fixed on 6.9.2012. However, the petitioner had made a request, on 5.9.2012, requesting the respondent to grant 15 days time to the petitioner to appear in person and to file its objection, if any, through its authorised representative. However, the respondent had passed the impugned order, on 7.9.2012, without considering the request made by the petitioner, on 5.9.2012. In such circumstances, the petitioner has prayed that this Court may be pleased to set aside the impugned order of the respondent, dated 7.9.2012, as it has been passed without giving a reasonable opportunity of hearing to the

petitioner.

3. Learned counsel appearing on behalf of the respondent has not refuted the submissions made by the learned counsel appearing on behalf of the petitioner.

4. In view of the above, the impugned order of the respondent, dated 7.9.2012, cancelling the registration of the petitioner, is set aside. The petitioner shall appear before the respondent, on 10.10.2012 along with the relevant records, if any, to substantiate its claim, with regard to the proposal of the respondent to cancel the registration of the petitioner. Thereafter, it would be open to the respondent to consider the objections to be filed by the petitioner and to pass appropriate orders, with regard to the proposal to cancel the registration of the petitioner. The petitioner shall also be given an opportunity of personal hearing before a final order is passed by the respondent, as directed by this Court. The writ petition is ordered accordingly. No costs.

Consequently, connected miscellaneous petition is closed.