

(2011) 06 MAD CK 0283

In the Madras High Court

Case No : Writ Petition No. 14516 of 2011 and M.P. No. 1 of 2011

Shiv Sakthi Traders

APPELLANT

Vs

The Commercial Tax Officer

RESPONDENT

Date of Decision : 23-06-2011

Acts Referred:

Citation : (2011) 06 MAD CK 0283

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : P. Rajkumar, for the Appellant; Kanmani Annamalai, Special Government Pleader (Taxes), for the Respondent

Final Decision : Dismissed

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing on behalf of the Petitioner and the learned Special Government Pleader for Taxes, appearing on behalf of the Respondent.

2. The main contention of the learned Counsel appearing on behalf of the Petitioner is that the impugned order, dated 29.04.2011, had been passed by the Respondent without furnishing the details, with regard to the documents relied on by the Respondent and without giving an opportunity to the Petitioner to raise its objections. He had further submitted that the Petitioner had submitted a representation, dated 16.11.2010, to the Respondent asking for certain particulars, relating to the dealers, who had supplied the goods in question. However, the Respondent had passed the impugned without furnishing the details, as required by the Petitioner. Therefore, the impugned order of the Respondent, dated 29.04.2011, is to be set aside and the Respondent may be directed to pass a fresh order, after furnishing the particulars required by the Petitioner, which are available with the Respondent and after giving an opportunity to the Petitioner to raise its objections.

3. The learned Special Government Pleader (Taxes) appearing on behalf of the

Respondent, has no objection for such an order being passed by this Court.

4. In such circumstances, the impugned order of the Respondent, dated 29.04.2011, is set aside. The Petitioner is permitted to furnish a fresh list containing the particulars required by the Petitioner from the Respondent, within ten days from today, i.e., 23.06.2011. On receipt of such request from the Petitioner, the Respondent shall furnish the details, available with the Respondent, to the Petitioner, within fifteen days thereafter. On receipt of the particulars from the Respondent, it would be open to the Petitioner to raise its objections, if any, along with the relevant records. On such objections being raised, the Respondent shall consider the same and pass appropriate orders thereon, on merits and in accordance with law, within a period of eight weeks thereafter.

The writ petition is ordered accordingly. No costs. Consequently, connected miscellaneous petition is also closed.