IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:28.07.2006

CORAM:

THE HON'BLE MR. JUSTICE P. SATHASIVAM

WRIT PETITION Nos.19529 to 19531 of 2004 AND WPMP.NOs.23497 to 23499 OF 2004

M/s. Annai Muthu Concrete Blocks No.16, 8th Street Jayaraj Road Toovipuram Tuticorin.

.. Petitioner in all Wps.,

VS.

The Additional Deputy Commercial Tax Officer III,
Thoothukudi ...

.. Respondent in all Wps.,

Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus as stated therein.

For petitioner: Mr. V. Sundareswaran

For respondent: Mr. S. Haja Nazirudeen Spl. Govt., Pleader (Taxes)

COMMON ORDER

By consent of both sides, the writ petitions themselves are taken up for disposal.

- 2. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.
- 3. It is the grievance of the petitioner that though the copies of D-7 slips and other records relied on by the respondent, they have not been furnished to them and they were not given sufficient opportunity to explain the nature of slips. It is also brought to my notice that in similar circumstances, this Court quashed the assessment orders and remitted the matter back to the authority concerned for passing fresh orders, after affording

opportunity to the petitioner (vide W.P.No.15457 of 2005).

Following the above decision, the present matter is remitted to the respondent for fresh consideration and he is directed to furnish copies of D-7 slips and also afford opportunity to the petitioner and thereafter, he his free to pass appropriate orders in accordance with law. With the above observation, these writ petitions are allowed. No costs. Consequently, connected WPMPs., are closed.

