BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 10.06.2015
CORAM:
**THE HON'BLE MR.JUSTICE S.MANIKUMAR**
**AND**
**THE HON'BLE MR.JUSTICE G.CHOCKALINGAM**

W.A.(MD)Nos.623 to 626 of 2015
and
M.P.(MD)Nos.1, 1, 1, 1, 2, 2, 2 & 2 of 2015
in
W.P.(MD)Nos. 4621 to 4623 & 4627 of 2015

M/s.Seyad Home Industries Pvt Ltd.,
Represented by its' Managing Director,
F.Seyad Rabbani .. Appellant in
WA(MD)Nos.623 to 625/2015/Petitioner

M/s.Seyadu Beedi Company
Represented by its Partner
R.Seyad Rabbani .. Appellant in
WA(MD)No.626/2015

Vs.

The Assistant Commissioner of Commercial Taxes,
Palayamcottai, Tirunelveli.
.. Respondent in all the W.As.

COMMON PRAYER: Writ Appeals are filed under Clause XV of Letters Pattent to set aside the order of the learned single Judge of this Court passed in W.P.(MD)Nos.4621 to 4623 & 4627 of 2015 and M.P.(MD)Nos.1, 1, 1 and 1 of 2015, dated 30.03.2015.

Prayer in WP(MD)Nos.4621 to 4623 and 4627 of 2015:-

Writ Petitions are filed under Article 226 of the Constitution of India directing the respondent to consider the requests of the petitioner in the reply dated 25.09.2014 and 04/09/2014 and representations dated 19.02.2015 and 18/02/2015 grant the copies of the records and the opportunities and personal hearing required by the petitioner , before finalizing the assessment , based on the pre revision notice in TIN No.33825541493/2011-12, 2012-2013 and 2013-2014 and TIN No.33845540027-2011-2012 dated 21.07.2014 .

For Petitioner in
all the W.As. : Mr.M.Azeem
For Respondent in
all the W.As. : Mr.M.Govindan
Special Government Pleader

COMMON JUDGEMENT

(The Judgement of the Court was delivered by
S.MANIKUMAR, J.)

Being aggrieved by a common order made in W.P.(MD) Nos.4621 to 4623 & 4627 of 2015, dated 30.03.2015, four appeals have been filed.

2.Material on record discloses that earlier the assessment authority has given a pre-revision notice in TIN No.33825541493/2011-2012, 2012-2013 and 2013-2014 and TIN No.33845540027/2011-2012, dated 21.07.2014. After giving reply, the writ petitioner has sought for personal hearing and the following documents:-

(a) Copy of the lists, documents and evidence purported to have been issued to the Assistant Commissioner of Commercial Taxes, Palayamkottai, Tirunelveli District by the Commissioner of Commercial Taxes and the Commercial Taxes Department, Kerala State, based on which the authority has alleged that goods have not moved to their inter-state destinations.

(b) Copies of the duplicate bills and the connected records and evidence pertaining to each of the writ petitioner.

(c) Details regarding the source where the alleged duplicate bills were received and the evidence available in the office of the Assistant Commissioner of Commercial Taxes.

3.It is the case of the writ petitioner/appellant requests were made, emained unanswered and hence, writ of Mandamus has sought for, directing the Assistant Commissioner of Commercial Taxes, Palayamkottai, Tirunelveli District to give copies of the above said materials and provide personal hearing, before finalising the assessment based on the pre-revision notice in TIN No.33825541493/2011-2012, 2012-2013 and 2013-2014 and TIN No.33845540027/2011-2012, dated 21.07.2014.

4.While adverting to the above submission and after hearing the learned Government Advocate, vide common order, dated 30.03.2015 in W.P.(MD)Nos.4621 to 4623 & 4627 of 2015, the learned single Judge of this Court, has negatived the request of the writ petitioner made in (a) and ©, stated supra. In respect of the request made in (b), regarding furnishing of duplicate bill and personal hearing has been ordered.

5.Being aggrieved by the rejection of the request made in (a) and (c), present appeals have been filed.



6.On this day, when the matter came up for hearing, on instructions, Mr.M.Govindan, learned Special Government Pleader submitted that the petitioner would be permitted to inspect the documents mentioned in (a) and (c). He would further submit that personal hearing would also be given to the appellants to put forth their contentions after inspection.



7.Submissions of the learned Special Government Pleader are placed on record.

8.Mr.M.Azeem, learned counsel for the appellant has agreed for the above said submissions.

9.By consent of the learned counsel appearing for both the parties, the writ appeals are disposed of with a direction that the appellant shall be permitted to inspect the documents mentioned in (a) and (c), on 29.06.2015, at the office of the Assistant Commissioner of Commercial Taxes, Palayamkottai, Tirunelveli District and that the appellant may also be permitted to take notes to put forth his defence, in the personal hearing to be fixed by the assessing authority. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(Crl.Side)

/True Copy/

Sub-Assistant Registrar

To
The Assistant Commissioner of Commercial Taxes,
Palayamcottai, Tirunelveli.

+4ccs to Mr.M.Azeem, Advocate, SR.No.29381
+One cc to The Special Government Pleader, SR.No.30513
rj2
RL/7c - 26/6/2015

Judgment delivered in
W.A.(MD)Nos.623 to 626 of 2015

10.06.2015