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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.10.2015

CORAM

THE HONOURABLE MR. JUSTICE R. SUBBIAH

W.P. (MD) Nos. 19416 and 19417 of 2015
and
M.P. (MD) Nos. 1, 1, 2 & 2 of 2015

M/s. Apple Construction,
Represented by its Proprietor T. Senthilkumar,
3, Anna Nagar 2nd Cross Street,
Karur.

... Petitioner in both WPs

Vs.

The Assistant Commissioner (CT)
Karur (West) Assessment Circle,
Karur.

... Respondents in both WPs

Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records on the file of the Respondent in TIN 33603785623/2011-12, 2012-13 dated 29.09.2014 and quash the same as illegal and contrary to the Provisions of the Act and direct the respondent to pass a assessment order afresh after affording the reasonable opportunity of being heard as contemplated under Section 27 of the TNVAT Act.

For Petitioner : MR.S.Karunakar

For Respondent : Mr.R.Karthikeyan
Additional Govt.Pleader

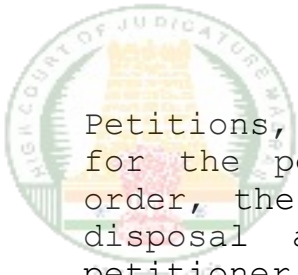
COMMON ORDER

Both the writ petitions have been filed praying for a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN:33603785623/2011-12 and 2012-13, dated 29.09.2014, and quash the same.

2. Since the issue involved in both the Writ Petitions are one and the same, they are taken up together and disposed of by a common order.

<https://hcservices.ecourts.gov.in/hcservices/>

3. Though very many contentions have been raised in the Writ



Petitions, at the time of making submissions, the learned counsel for the petitioner submitted that by setting aside the impugned order, the matter may be remitted back to the respondent for fresh disposal after giving personal opportunity of hearing to the petitioner.

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4. The learned Government Advocate appearing for the respondent reiterating the counter affidavits filed by him has vehemently opposed the submission of the learned counsel for the petitioner and prayed for the dismissal of the writ petition stating that the impugned order does not suffer from any illegality.

5. In view of the submission made by the learned counsel for the petitioner without going into the other averments made in the writ petition this Court passes the following order:-

The petitioner firm is directed to remit 15% each of the penalty amount in both the Writ Petitions to the respondent within a period of two weeks from the date of receipt of a copy of this order. On such payment, the orders impugned in both the Writ Petitions are stand set aside and the respondent is directed to provide an opportunity of personal hearing and pass appropriate orders, on merits and in accordance with law, within a period of four weeks, thereafter.

With the above direction, this Writ Petitions stand disposed of. No costs, consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSII)

/True Copy/

Sub Assistant Registrar

am

To

The Assistant Commissioner (CT)
Karur (West) Assessment Circle,
Karur.

+1CC to Mr.S.Karunakar Advocate Sr.No.63084

+1CC to Spl. Government Pleader Sr.No.63418

GJM/NGM/SS/17.11.2015-2P-4C

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