



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 16.04.2015
CORAM

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

WEB COPY

W.P. (MD) No. 5329 of 2015
and
MP (MD) No. 1 of 2015

Tvl. Sri Vignesh Agencies,
Rep. by its Partner,
S.S. Mahendra

.. Petitioner

.Vs.

The Commercial Tax Officer (FAC),
Thiruppathur.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the files of the respondent herein in TIN 33175501838/2008-09, dated 26.12.2014 and quash the same as violative of the Principles of Natural Justice insofar as the same has been passed without issuing a show cause notice prior to passing of the order.

For Petitioner : Mr. A. Chandrasekaran
For Respondent : Mr. A. Muthukaruppan,
Additional Government Pleader

ORDER

This writ petition has been filed for a Writ of Mandamus to quash the records of the respondent in TIN 33175501838/2008-09, dated 26.12.2014.

2. Heard the learned counsel on either side.

3. The case of the petitioner is that the petitioner is an authorised dealer for TVS Motor Cycles spares at Thiruppathur and a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 on the file of the respondent herein and the impugned order in TIN 33175501838/2008-09, dated 26.12.2014, has been passed without issuing any notice to the petitioner and therefore, the same is liable to be quashed.

4. The only ground of attack in this Writ Petition is non-service of notice. It is not disputed by the learned Additional Government Pleader appearing for the respondents.

5. In view of the same, the respondent is directed to issue notice to the petitioner and upon receipt of the same, the petitioner shall file his reply within a period of four weeks and on receipt of such reply from the petitioner, the respondent shall pass appropriate orders on merits and in accordance with law after considering each and every aspect of the reply filed by the petitioner. Such exercise shall be completed on receipt of reply from the petitioner within a period of six weeks.



6.The writ petition is disposed of accordingly. No costs.
Consequently, connected M.P(MD)No.1 of 2015 is closed.

Sd/-

Assistant Registrar(CO)

\\True copy\\

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Sub Assistant Registrar

To

The Commercial Tax Officer(FAC),
Thiruppathur.

+1cc TO SPECIAL GOVERNMENT PLEADER SR.NO. 19284

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PM

NA/06/05/2015/P2/3C