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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Dated : 10.11.2016
CORAM

THE HONOURABLE DR.JUSTICE S.VIMALA

Writ Petition (MD) Nos.19001 to 19003 of 2016
and
W.M.P (MD) Nos.13726 to 13728 of 2016

M/s.Aditya Oils, Rep. by its
authorised signatory K.R.Kannan
... Petitioner in all the writ petitions

Vs.

The Assistant Commissioner (CT)-IV
Sivakasi Assessment Circle,
Commercial Taxes Buildings,
Sivakasi.
... Respondents in all the writ petitions

Common Prayer: Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN 33066021770/2011-12; TIN 33066021770/2012-13 and TIN 33066021770/2013-14 dated 30.8.2016 and to quash the same as illegal arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording a opportunity of being heard to the petitioner by considering the reply dated 24.2.2016 filed by the petitioner within a stipulated time, respectively.

For Petitioner in all the W.Ps. ... Mr.S.Karunakar
For Respondents in all the W.ps. ... Mr.R.Karthikeyan
Additional Government Pleader

C O M M O N   O R D E R

These writ petitions have been filed challenging the order passed by the respondent, dated 30.08.2016 and quash the same on the ground that opportunity of personal hearing has been declined to the petitioner, despite the specific request being made for personal hearing.

2.Heard the learned counsel for the petitioner and the learned counsel for the respondents.

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3.The learned counsel for the petitioner relied upon the decision of this Court in *SRC PROJECTS PRIVATE LIMITED v. COMMISSIONER OF COMMERCIAL TAXES*, reported in *2010 (33) VST 333*, under which, the order of revised assessment, passed without giving the personal hearing, was ordered to be set aside.

4.The learned counsel for the respondent would submit that 10% of the tax atleast may be ordered to be paid for the purpose of availing the opportunity of personal hearing.

5.Perusal of the records and the perusal of the orders passed by the authorities concerned would go to show that opportunity of personal hearing was not afforded to the petitioner. Under the letter dated 24.02.2016, the petitioner has asked for personal hearing.

6.Under such circumstances, the impugned orders dated 30.08.2016 are set aside. Subject to payment of 10% of the tax demanded in each case, the matters will be remitted back to the authorities. The authorities concerned are directed to afford sufficient opportunity to the petitioner, which includes the personal hearing and pass orders in accordance with law, within a period of three weeks from the date of receipt of a copy of this order.

7.In the result, the writ petitions are allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(AE)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT)-IV
Sivakasi Assessment Circle,
Commercial Taxes Buildings,
Sivakasi.

+3cc to Mr.S.Karunakar,Advocate Sr.Nos.67667,67668,67669
+1cc to M/S THE SPECIAL GOVERNMENT PLEADER, SR.NO.67948

Writ Petition (MD) Nos.19001
to 19003 of 2016
10.11.2016

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