BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 25.11.2016
CORAM
THE HONOURABLE DR.JUSTICE S.VIMALA
W.P(MD)Nos.22620 to 22624 of 2016
and
W.M.P(MD)No.16189 to 16193 of 2016

Tvl. M.M. Stores,
Rep. by its Proprietor,
M.Idhayathullah,
No.4, Gandhi Road,
Palani, Dindigul District. ... Petitioner in all WP's

vs.

The Assistant Commissioner (CT),
Palani-I Assessment Circle,
Palani, Dindigul District. ... Respondent in all WP's

Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records pertaining to the impugned orders passed by the respondent herein in (i)TIN.33905281780/2010-11, (ii) TIN.33905281780/2011-12 (iii)TIN.33905281780/2012-13 dated 15.9.15 and (iv) TIN.33905281780/2013-14, (v)TIN.33905281780/2014-15 dated 16.9.15 respectively and quash the same.

For Petitioner : Mr.T.Bashyam
For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

COMMON ORDER

The Assessment Orders passed by the respondent in TIN.33905281780 for the financial years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15, dated 15.09.2015 and 16.09.2015, a re under challenge, on the ground that personal hearing was not given to the petitioner, before passing such assessment orders.

2.It is the claim of the respondent that the petitioner is guilty of sales suppression and therefore, it is not a case for consideration on merits.

3.The learned counsel for the petitioner would submit that the assessment itself has been made, based on the statement given by the other end dealer with whom, the petitioner had never any dealings and therefore, opportunity of hearing must have been given. It is also stated that because of medical inability, the petitioner was not able to appear before the authorities and produce the document and the employee of the petitioner, who appeared before the respondent, was not in a position to produce the relevant documents and that is how he suffered such orders.

4.The learned Additional Government Pleader originally insisted upon the entire tax amount to be deposited and later on, agreed for deposit of 10% of the disputed tax amount in each of the cases, in order to give opportunity of hearing to the petitioner.

5.Recording the submission made by the learned Additional Government Pleader, the petitioner is directed to deposit 10% of the disputed tax demanded in each of the impugned assessment orders, before the respondent, within a period of four weeks from the date of receipt of a copy of this order and on such deposit being made, the matter would be remitted back to the respondent who shall provide sufficient opportunity to the petitioner, in addition to personal hearing and thereafter to decide the matter afresh, in the light of the representation given by the petitioner.

With the above direction, these Writ Petitions stand disposed of. No costs. Consequently, W.M.P(MD)No.16189 to 16193 of 2016 are closed.

Sd/-
Assistant Registrar(Crl.Side)

/True Copy/

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Palani-I Assessment Circle,
Palani, Dindigul District.

+One cc to Mr.T.Bashyam, Advocate, SR.No.73982

+One cc to The Special Government Pleader, SR.No.73253

nbi
RL/4C/2P/PM/AM1/23.1.2017

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