



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2016

CORAM:

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P.(MD)No.11318 of 2013

and

M.P.(MD)No.1 of 2013

Prince Systems and Services,
Rep.by its Proprietor S.Ganesan,
Plot No.38, IV Street, 2nd cross,
Sourashtra Teachers Colony Extn.,
Babu Nagar, Madurai.9.

... Petitioner

Vs.

The Commercial Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai 20.

... Respondent

Prayer: The Writ petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in TNGST 4821838/2006-07 dated 17.06.2013 and quash the same as illegal, invalid and violative of the principles of natural justice insofar as the same has been passed without duly serving a show cause notice to the petitioner prior to the passing of the order.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.R.Karthikeyan, AGP

O R D E R

The only ground raised in this Writ petition is that the pre-revision notice dated 30.04.2013 was never served upon the petitioner. In fact, the petitioner has produced the document intimating the change of address and the same has been acknowledged by the respondent. Without issuing notice, the impugned order was passed, which is per se illegal.

2.The learned counsel for the petitioner submitted that in order to show the bona fide the petitioner is prepared to pay 10% of the tax demand.

3.The learned Additional Government Pleader appearing for the respondent submitted that there is no proof for service of notice to the petitioner.

4.In view of the above, the impugned order is set aside on the ground of violation of principles of natural justice. The petitioner is directed to pay 10% of the tax demanded within a period of 15 days and also explanation, treating the impugned order dated 17.06.2013 as a show cause notice, from the date of receipt of a copy of this order. On <https://hcservices.courts.gov.in/hcservices/>, the respondent is directed to pass orders on merits and in accordance with law within a period of 4 weeks thereafter.



5. Accordingly, the Writ petition is disposed of. No costs. Consequently, connected M.P. is closed.

Sd/-
Assistant Registrar (P&A)

/True copy/

Sub Assistant Registrar

To
The Commercial Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai 20.

+1cc to Mr. A. Chandrasekaran, Advocate SR.No.10645
+1cc to special Government Pleader SR.No.10994

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