



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.09.2018

CORAM :

THE HONOURABLE MRS.JUSTICE J.NISHA BANU

W.P(MD)Nos.8830 to 8834 of 2011

and

M.P(MD)Nos.1,1,1,1,1 of 2011

TVL R.R.Traders,
Represented by its Managing Partner,
Mr.P.Ramesh Babu,
No.B-3, Chithra Complex,
Chinthamani, Trichy-2.

... Petitioner in all WPs

vs.

The Assistant Commissioner (C.T),
Rock Fort Assessment Circle,
Trichy.

... Respondent in all Wps

COMMON PRAYER:Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records comprised in impugned Order No.TNGST/3401246/2003-2004, 2004-2005, 2005-2006, 2006-2007 and No.33453401246/2006-2007 dated 13.05.2011 on the file of the respondent, quash the same and consequently direct the respondent to pass orders in accordance with law after affording personal hearing to the petitioner.

For Petitioner	: Mr.Raja Karthikeyan(all cases)
For Respondent	: Mr.R.Murugan (all cases)
	Additional Government Pleader

COMMON ORDER

The present writ petitions have been filed for issuance of a Writ of Certiorarified Mandamus, calling for the records comprised in impugned Order No.TNGST/3401246/2003-2004, 2004-2005, 2005-2006, 2006-2007 and Order No.33453401246/2006-2007 dated 13.05.2011 on the file of the respondent, quash the same and consequently direct the respondent to pass orders in accordance with law after affording personal hearing to the petitioner.

2.Assailing the impugned orders, learned counsel for the petitioner would submit that without considering the objections of the petitioner in proper perspective and without affording



opportunity of personal hearing, in utter violation of principles of natural justice, the impugned assessment orders have been passed and therefore, the same are liable to be set aside.

3. The record of proceedings shows that when these writ petitions came up for admission, this Court by order dated 08.08.2011, has granted interim stay of the impugned orders and therefore, there is no further progress in this matter. The counter affidavit filed by the respondent does not specify the date of personal hearing given to the petitioner and that the respondent has simply stated that the petitioner was permitted to obtain the copies of the extracts on 08.03.2010 itself and more than two years time was available for the petitioner to avail the personal hearing, but the petitioner did not utilise the same.

4. From the above, it is clear that the petitioner has not been given reasonable opportunity of being heard by the respondent before passing the impugned assessment orders. Therefore, in the interest of justice, the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration. The petitioner shall make his reply/objections, if any, within a period of two weeks from the date of receipt of a copy of this order and thereafter, the respondent shall give a specific date for personal hearing within two weeks thereafter. After hearing the petitioner, the respondent shall pass final orders within four weeks from the date of personal hearing. It is needless to state that if the petitioner does not co-operate in the enquiry or does not avail the personal hearing, the respondent shall pass orders in accordance with law.

With the above directions, these Writ Petitions are disposed of. No costs. Consequently, connected MPs are closed.

Sd/-

Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar(CS-IV)

To
The Assistant Commissioner (C.T),
Rock Fort Assessment Circle,
Trichy.

BALA

VB/SKN/SAR4/26.10.2018/2P/2C

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