



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.02.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) .Nos.1225 to 1228 of 2018

and

W.M.P. (MD) .Nos.1312 to 1315 of 2018

TVL.Juvalairggiv Indane Gramin Vitrak,
No.310-2A, Main Road, Thooloorpatty,
Thottiyam (TK),
Tiruchirappalli-621 215,
Represented by its Proprietor Mr.N.Vairaperumal

...Petitioner in all Writ Petitions

Vs.

The Commercial Tax Officer (FAC),
Commercial Tax Officer,
Musiri, Trichy District.
Petitions

... Respondent in all Writ

Common Prayer: These Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned orders dated 22.12.2017 passed in TIN.33183702143, for the assessment years 2011-2012, 2012-2013, 2013-2014 and 2014-2015 by the respondent herein and quash the same and further directing him to consider the petitioner's objection dated 01.02.2017 in respect of cancelling the proposed assessment in accordance with law by providing sufficient opportunity to the petitioner.

In All Writ Petitions

For Petitioner

: Mr.R.R.Thamothar Raj

For Respondent

: Mrs.S.Srimathy

Special Government Pleader

COMMON ORDER

Heard the learned counsel on either side.

2.By consent of both the parties, the main Writ Petition is taken up for final disposal.

3.The petitioner in all these Writ Petitions is one and the same. The assessment years relate to 2011-2012 to 2014-2015. The respondent wanted to reopen the concluded assessments by invoking the powers conferred on him under Section 27 of Tamil Nadu Value Added Tax Act, 2006. Pre revision notices were issued in response there to. The petitioner lodged their objections. The petitioner



wanted personal hearing to be granted. But without affording personal hearing to the petitioner, the final orders came to be passed. This is a clear infraction of the petitioner's statutory rights.

4. The orders impugned in these Writ Petitions stand quashed. The matter is remitted to the file of the respondent to pass fresh orders in accordance with law and after affording personal hearing to the petitioner.

5. These Writ Petitions stand allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(C.O)

/True Copy/

Sub-Assistant Registrar

To

The Commercial Tax Officer (FAC),
Commercial Tax Officer,
Musiri, Trichy District.

+One cc to Mr.R.R.Thamothar Raj, Advocate, SR.No.45483

+One cc to The Special Government Pleader, SR.No.46231

tsg

RL/4C/2P/KK/SAR1/20/2/2018

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