BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.02.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).Nos.1334 to 1339 of 2018
and
W.M.P.(MD).Nos.1419 to 1424 of 2018

M/s.Rani Store Super Market,
Represented by its Proprietor I.James Durairaj,
536, V.E.Road, Thoothukudi. ...Petitioner in All cases

Vs.

1.The Principal Commissioner of Commercial Taxes,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai.

2.The Joint Commissioner (Enforcement),
Tirunelveli Division,
Tirunelveli.

3.The Commercial Tax Officer (Main) (FAC)-II,
Tuticorin. ... Respondents in All cases

Common Prayer: This Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records of the third respondent passed in TIN 33305841800/2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 dated 18.08.2017 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as sought for by the petitioner in his reply dated 20.04.2017 and pass a assessment order afresh in the light of the guidelines enunciated in the bath of Writ Petitions in the case of M/s. JKM Solutions Private Limited reported in 2017 (99) VST 343 (Mad) including the opportunity of being heard to the petitioner within such time as may be fixed by this Court.

For Petitioner(in all cases): Mr.S.Karunakar
For Respondents (in All Cases) : Mrs.Srimathi
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 is an assessee with the third respondent. The petitioner's assessment was re-opened and finally, orders have been passed. The same has been questioned in these Writ Petitions.

4.The principal ground raised by the learned counsel appearing for the petitioner is that the web report on which reliance was placed by the third respondent was not furnished to him. When the authority is placing reliance on some material, the same will have to be furnished to the assesse, so that he will be in a position to meet out the same. Since this has not been done in this case, this is clearly in violation of principles of natural justice. Therefore, on this sole ground, the orders impugned in these Writ Petitions stand quashed.

5.The matter is remitted to the file of the third respondent to proceed afresh in accordance with law. It is needless to mention that the third respondent will afford due opportunity of hearing and comply with the principles of natural justice before passing orders afresh.

6.With this observation, the Writ Petitions are allowed accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(C.O)

/True Copy/

Sub-Assistant Registrar

To
1.The Principal Commissioner of Commercial Taxes,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai.
2.The Joint Commissioner (Enforcement),
Tirunelveli Division, Tirunelveli.
3.The Commercial Tax Officer (Main) (FAC)-II, Tuticorin.
+6ccs to Mr.S.Karunakar, Advocate, SR.Nos.46377 to 46382
+One cc to The Special Government Pleader, SR.No.46872
tsg
RL/11C/2P/KK/SAR1/22/2/2018

W.P.(MD).Nos.1334 to 1339 of 2018

05.02.2018