



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.02.2018

CORAM:

WEB COPY

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 1696 of 2018
and
W.M.P (MD) No. 1796 of 2018

M/s. Arihant Agency,
Represented by its Proprietor K. Rakesh
No. 97, Big Kamala Street,
Trichy-620 008.

.. Petitioner

Vs.

The Commercial Tax Officer,
Mailam-I Assessment Circle,
Trichy.

.. Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent passed in proceedings TIN 33416431915/2016-17, dated 21.12.2017 and quash the same and consequently direct the respondent to pass assessment order afresh after affording an opportunity of being heard to the petitioner by considering the reply dated 20.11.2017, submitted by the petitioner.

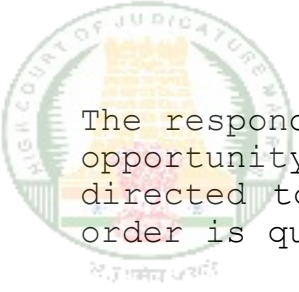
For petitioner	: Mr. T.M. Madasamy
For respondent	: Mr. J. Gunaseelan Muthaiah Additional Government Pleader

O R D E R

Heard Mr. T.M. Madasamy, learned Counsel for the petitioner and Mr. J. Gunaseelan Muthaiah, learned Additional Government Pleader for the respondent.

2. By consent of both parties, the main writ petition is taken up for final disposal at the stage of admission itself.

3. The petitioner is an Assessee registered with the respondent, in respect of the assessment year 2016-2017. The respondent issued pre-revision notice on 02.11.2017. The petitioner submitted his reply on 20.11.2017. The reply was submitted in person and the objection was received on 20.11.2017. This is established by the endorsement made by the respondent and enclosed at page No. 4 of the typed set of papers. But the respondent passed the impugned order as if no objection was given. Since the final order was passed without taking note of the petitioner's objection, the same is quashed. The matter is remitted back to the respondent.



The respondent shall fix a fresh enquiry date and after affording an opportunity of personal hearing to the petitioner, the respondent is directed to pass fresh orders in accordance with law. The impugned order is quashed.

4. This Writ Petition is allowed accordingly. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar (CS-III)

/True copy/

Sub Assistant Registrar

To:
The Commercial Tax Officer,
Mailam-I Assessment Circle,
Trichy.

+1CC TO M/S.T.MADASAMY, ADVOCATE, SR NO.51437
+1CC TO SPECIAL GOVERNMENT PLEADER, SR NO.51960

ORDER MADE IN
W.P. (MD) No. 1696 of 2018
and
W.M.P (MD) No. 1796 of 2018
27.02.2018

SSS

MS/SV-MMS/SAR-1/23.03.2018/2P.4C