BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 13.02.2018

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).Nos.1720 & 1721 of 2018
and
W.M.P.(MD).Nos.1830 to 1833 of 2018

M/s.Midas, Represented by its Proprietor,
HIG 63, ARS Complex,
Anna Nagar, 80 Feet Road,
Madurai-625 020. ...Petitioner in both Petitions

Vs.

The Commercial Tax Officer,
Tallakulam Assessment Circle,
Commercial Tax Buildings,
Madurai-625 020. ...Respondent in both Petitions

COMMON PRAYER: Writ petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33084882397/2014-15 TIN 33084882397/2015-16 dated 19.04.2017 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 relied by the respondent in his notice dated 18.01.2017 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of writ petitions in the case of M/s.JKM Solutions Private Limited reported in 2017(99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be fixed by this Court.

For Petitioner : Mr.S.Karunakar in both petitions
For Respondent : Mrs.S.Srimathy
Special Government Advocate
in both petitions

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COMMON ORDER

Heard the learned counsel on either side.

2.By consent of both the parties, the main Writ Petitions themselves are taken up for final disposal.

3.The petitioner is an assessee registered with the respondent. In respect of concluded assessment, action was taken under Section 27 of the Tamil Nadu Value Added Tax Act, 2006. The petitioner however failed to respond. As a result final orders came to be passed. When destraint proceedings were initiated, the petitioner woke up and rushed to this Court.

4.The learned counsel appearing for the petitioner raised two grounds. He contended that the approach of the respondent is not in-consonance with the decision of this Court reported in *(2017) 99 VST 343-(M/s. JKM Solutions Private Limited, Represented by S.Ravi, Director, 91, Maddox Street, Choolai, Chennai-112 Vs.The Commercial Tax Officer, Vepery Assessment Circle, Chennai-6.)* He also would point out that the petitioner has paid 50% of the disputed tax amount.

5.Taking note of both these contentions, this Court is inclined to quash the orders impugned in the Writ Petitions. The respondent shall fix a fresh enquiry date. The petitioner shall co-operate with the speedy disposal of the said enquiry. After affording an opportunity of personal hearing to the petitioner and applying the principles of natural justice, it is open to the respondent to pass orders afresh in accordance with law.

6.The Writ Petitions stand allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSIII)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Tallakulam Assessment Circle,
Commercial Tax Buildings,
Madurai-625 020.

+2cc to M/s.S.Karunakar, Advocate, SR.Nos.48210 and 48211

+1cc to The Special Government Pleader, SR.No.48608

tsg
RL/5C/2P/KK/SAR1/28/4/2018

ORDER MADE IN

W.P.(MD).Nos.1720 & 1721 of 2018
13.02.2018