



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.02.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.2023 to 2029 of 2018

and

W.M.P. (MD) Nos.2246 to 2252 of 2018

Tvl.Jeyamaruthi Wood Industry,
rep. by its Managing Partner,
Parbath.HA.Patel

... Petitioners in
all petitions

Vs.

The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Madurai.

... Respondents in
all petitions

Common Prayer: This Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in Tin.No.33866232887/2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 respectively dated 20.06.2017, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections against the show cause notice dated 07.11.2016 and after verifying the books of accounts of the petitioner.

In all the petitions

For Petitioner : Mr.A.Chandrasekaran

For Respondents : Mr.J.Gunaseelan Muthiah, AGP

C O M M O N O R D E R

All the writ petitions have been filed by one and the same



2.The petitioner was issued with pre-revision notice. In response thereto, the petitioner submitted a letter seeking grant of further time. Without formally considering the said request for grant of further time, the respondent chose to pass the final order. The final orders are vitiated for not having afforded due opportunity to the petitioner. Since the final orders have clearly infringed the principles of natural justice, this Court is inclined to quash the same. The matters are however remitted to the file of the respondent with liberty to pass fresh orders after affording due opportunity to the petitioner.

3.With this liberty, these writ petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CO)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Madurai.

+1cc to M/S.A.CHANDRASEKARAN, Advocate SR.No.46472.
+1cc to Special Government Pleader in SR.No.47237.

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and
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Arul
SDS/KKR/SAR 1/19.02.2018/2P/4C