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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 12.02.2018
CORAM:
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P. (MD) Nos. 2100, 2101, 2102 and 2103 of 2018
and
M.P.(MD)Nos.2350, 2351, 2352 and 2353 of 2018

Tvl.Sarojini Enterprises,
represented by its Partner,
K.Deyvendran ... Petitioner in all the writ petitions

Vs.

1. The Additional Chief Secretary/
Commissioner of State Tax,
Ezhilagam, Chepauk,
Chennai-600 005.

2. The Assistant Commissioner (ST)(FAC),
West Tower Street Assessment Circle,
Commercial Taxes Buildings,
Dr.Thangaraj Salai,
Madurai-625 020. ... Respondents in all the writ petitions

PRAYER in W.P.(MD)No.2100 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the second respondent in TIN:33844800984/2011-12 dated 21.12.2017 and quash the same as the same is illegal and passed by grossly violating the principles of natural justice and direct the respondent to furnish all the details of information obtained from the alleged electronically generated through intranet departmental web-site for the alleged mismatch purchases and to decide the petitioner's case as per the guidelines and directions given by this Court in the mismatch batch of cases in W.P.No.105/2016 and others relating to M/s.JKM Graphics Solutions Private Limited and others Vs. Commercial Tax Officer, Vepery Assessment Circle and others dated 01.03.2017 after providing an opportunity of personal hearing to the petitioner.

PRAYER in W.P.(MD)No.2101 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the second respondent in TIN:33844800984/2012-13 dated 21.12.2017 and quash the same as the same is illegal and passed by grossly violating the principles of natural justice and direct the respondent to furnish all the details of information obtained from the alleged electronically generated through intranet departmental web-site for the alleged mismatch purchases

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and to decide the petitioner's case as per the guidelines and directions given by this Court in the mismatch batch of cases in W.P.No.105/2016 and others relating to M/s.JKM Graphics Solutions Private Limited and others Vs. Commercial Tax Officer, Vepery Assessment Circle and others dated 01.03.2017 after providing an opportunity of personal hearing to the petitioner.

PRAYER in W.P.(MD)No.2102 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the second respondent in TIN:33844800984/2013-14 dated 21.12.2017 and quash the same as the same is illegal and passed by grossly violating the principles of natural justice and direct the respondent to furnish all the details of information obtained from the alleged electronically generated through intranet departmental web-site for the alleged mismatch purchases and to decide the petitioner's case as per the guidelines and directions given by this Court in the mismatch batch of cases in W.P.No.105/2016 and others relating to M/s.JKM Graphics Solutions Private Limited and others Vs. Commercial Tax Officer, Vepery Assessment Circle and others dated 01.03.2017 after providing an opportunity of personal hearing to the petitioner.

PRAYER in W.P.(MD)No.2103 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the second respondent in TIN:33844800984/2014-15 dated 21.12.2017 and quash the same as the same is illegal and passed by grossly violating the principles of natural justice and direct the respondent to furnish all the details of information obtained from the alleged electronically generated through intranet departmental web-site for the alleged mismatch purchases and to decide the petitioner's case as per the guidelines and directions given by this Court in the mismatch batch of cases in W.P.No.105/2016 and others relating to M/s.JKM Graphics Solutions Private Limited and others Vs. Commercial Tax Officer, Vepery Assessment Circle and others dated 01.03.2017 after providing an opportunity of personal hearing to the petitioner.

For petitioner : Mr.R.Narayanan
For Respondents : Mr.K.Saravanan
Government Advocate
(in all the writ petitions)

O R D E R

Heard counsel on either side.

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2. The petitioner is an assessee with the respondent. In respect of the assessment years 2011-2012, 2012-2013, 2013-2014

and 2014-2015, pre-revision notices were issued. The petitioner has sent a reply letter dated 15.06.2017, seeking further time to submit their explanations. Without considering the same, the respondents passed final orders dated 21.12.2017.

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3. The principal ground taken by the learned counsel for the petitioner is that, the petitioner herein was not called for a personal hearing. Without hearing the petitioner, the 2nd respondent herein has passed the impugned order dated 21.12.2017. The second contention raised by the learned counsel for the petitioner is that the approach adopted by the respondents is not in conformity with the stand set out in M/s.JKM Solutions Private Limited Case. Finding some force in the contention raised by the learned counsel for the petitioner, this Court directs that the impugned order shall be treated as a notice. But the petitioner has to be put on terms. The petitioner shall remit 15% of the deposited tax amount within two weeks from today. The matter is remitted to the file of the respondent. The respondent shall pass orders afresh in accordance with law after affording an opportunity to the petitioner and making available the documents relied on by the respondent.

4. These writ petitions are allowed as indicated above. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar (Crl.side)

/True Copy/

Sub Assistant Registrar

To

1. The Additional Chief Secretary/
   Commissioner of State Tax,
   Ezhilagam, Chepauk,
   Chennai-600 005.

2. The Assistant Commissioner (ST)(FAC),
   West Tower Street Assessment Circle,
   Commercial Taxes Buildings,
   Dr.Thangaraj Salai,
   Madurai-625 020.

+1cc to Mr.R.Narayanan, Advocate SR.No.48480
+1cc to SPECIAL GOVERNMENT PLEADER, SR.No.48654
Pnn
MK/PN/SAR 1/13.07.2018/3P/5C

ORDER MADE IN
W.P. (MD) Nos. 2100, 2101, 2102
and 2103 of 2018
12.02.2018

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