



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.02.2018

CORAM:

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

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W.P. (MD) Nos. 3405 to 3408 of 2018

and

W.M.P (MD) Nos. 3523 to 3526 of 2018

M/s.R.A. Coronation Litho Works
Workers Co-operative Stores Limited,
Represented by its Manager R.Nagajothi
74-A, Jawli Kadai Street,
Sivakasi.

.. Petitioner
in all the petitions

Vs.

The State Tax Officer (ST)-I (FAC),
Commercial Tax Buildings,
Sivakasi.

.. Respondent
in all the petitions

Prayer in WP(MD). 3405/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus or order or direction in the nature of the Writ calling for the records in TIN.33955960122/2010-11 dated 23.11.2017 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 19.12.2016 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 directed by this Honourable Court.

Prayer in WP(MD). 3406/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records in TIN 33955960122/2011-12 dated 23/11/2017 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 19/12/2016 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 ltd., reported in 2017(99)VST 343(MAD) including the opportunity of personal hearing within such time as may be directed by this Honourable court.

Prayer in WP(MD). 3407/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records in TIN 33955960122/2012-13 dated 23/11/2017 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 relief by the respondent in his notice dated 19/12/2016 and pass a assessment order afresh in the light of the guildelines enunciated in the batch of writ petitiones in the case of M/s.JKM solution Pvt, Ltd reported in 2017(99) VST 343(MAD) including the opportunity of personal hearing within such time as may be directed bv this Honble Court.

Prayer in WP(MD). 3408/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records in TIN 33955960122/2013-14 dated 23/11/2017 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 20/12/2016 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 ltd.,reported in 2017(99)VST 343(MAD) including the opportunity of personal hearing within such time as may be directed by this Honourable court.

In all petitions:

For petitioner : Mr.S.Karunakar

For respondent : Mr.K.Saravanan

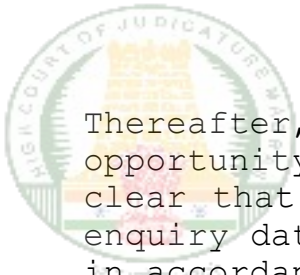
Government Advocate.

COMMON ORDER

Heard Mr.S.Karunakar, learned Counsel for the petitioner and Mr.K.Saravanan, learned Government Advocate for the respondent.

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

3.The petitioner in all the petitions is one and the same. They are aggrieved by the impugned orders passed under Section 27 of TNVAT Act 2006. The primary ground raised by the learned counsel appearing for the petitioner is that though pre-revision notice was issued, the web report on which the reliance was placed was not furnished to them. Without furnishing the web report, the final order came to be passed. On this sole ground, the impugned order is quashed. The matter is remitted back to the respondent. The respondent shall furnish a copy of the web report on which the reliance is placed to the petitioner within fifteen days.



Thereafter, the respondent will fix an enquiry date and afford an opportunity of personal hearing to the petitioner. It is made clear that the petitioner shall not ask for any adjournment on the enquiry date. After enquiry, the respondent shall pass final orders in accordance with law.

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4. These Writ Petitions are allowed accordingly. No costs. Consequently, connected Miscellaneous Petitions are also closed.

Sd/-
Assistant Registrar (T&P)

/True Copy/

Sub-Assistant Registrar

To:

The State Tax Officer (ST)-I (FAC),
Commercial Tax Buildings,
Sivakasi.

+One cc to The Special Government Pleader, SR.No.51920

+4 ccs to M/s.S.Karunakar, Advocate, SR.Nos.51560 to 51563

SSS
RL/7C/3P/SV/MMS/SAR1/19/3/2018

ORDER MADE IN
W.P. (MD) Nos. 3405 to 3408 of 2018
and
WMP (MD) Nos. 3523 to 3526 of 2018

27.02.2018