



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos. 3915 and 3916 of 2018
and
W.M.P (MD) Nos.4069 and 4070 of 2018

Tvl.Suba Shree & Co.,
rep. by its Partner AL.Saraswathy
47, Church 1st Street,
New Town, Karaikudi -1.

.. Petitioner in both petitions

Vs.

The Commercial Tax Officer,
Tallakulam Assessment Circle,
Madurai.

... Respondent in both petitions

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records in TIN No.33534884817/2013-14 and 2014-15 dated 29.03.2017 respectively quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after affording opportunity of being heard. In both wps;

For petitioner : Mr.S.Karunakar
For respondent : Mrs.Srimathy
Special Government Pleader

COMMON ORDER

The same petitioner has filed the two writ petitions in respect of two different assessment years. In respect of assessment that got concluded on deemed assessment basis, pre-revision notices were issued. Thereafter, the impugned orders came to be passed. They are assailed by the writ petitioner on the ground that he was not served with the pre-revision notices. There is nothing on record to indicate that only after affording due opportunity of hearing, the impugned orders came to be passed. Therefore, on the ground of violation of principles of natural justice, the orders impugned in both the writ petitions stand quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law, after affording opportunity of hearing to the petitioner.



2. Both the writ petitions stand allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

/True copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Tallakulam Assessment Circle,
Madurai.

+1cc to Special Government Pleader, SR.No.56937.

+1cc to M/s.S.Karunakar, Advocate, SR.No.56527.

ORDER MADE IN
W.P. (MD) Nos. 3915 and 3916 of 2018
and
W.M.P (MD) Nos. 4069 and 4070 of 2018
20.03.2018

skn

RAM/JC/SAR 3/28.05.2018/2P/4C